285

1939-41-44-45 File No. 3564/36

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P. W. DEPARTMENT
El. BRANCH

Subject:— Electric License.
Byadgi.
Annual accounts for —

3564/36

Electric License

Byadgi

Annual accounts for

1950 1

G. R., G. D., No. 2408, dated 22-6-22.]

DOCKET SHEET

Subject:—

File No. 3564/36

PW, **DEPT.**

M, **BRANCH.**

References:—

Head File 991/48

Date.	To whom sent.	Notes and instructions.
		Encl
2/4/48	D.S.	Same letter on f. 281 & back.
~~3/4/48~~	F&BR.	Await (5-5-48)
18/5/48	D.S.	Same letter on f. 283 & back
18/6	F&BR	Await (1-7-48)
20/6	"	File (3)

Examination and audit of the accounts of Electric Supply undertakings in the Province of Bombay: Orders regarding the —.

GOVERNMENT OF BOMBAY.

PUBLIC WORKS DEPARTMENT.

Resolution No. 2581/36.

Bombay Castle, 12th April 1939.

Letter from the Electrical Engineer to Government, No. L.A. 31/827, dated the 11th June 1938, as under:—

"I have the honour to request a reference to Government Order, Public Works Department, No. 12495, dated the 21st December 1917, regarding the examination and audit of certain Supply Companies in the Province of Bombay by Messrs. A. F. Ferguson & Company, and the terms of the order. With regard to the remaining Supply Companies, Government have so far accepted the audit of the respective Supply Companies' Auditors.

"2. In view of the many discrepancies which have been brought to light in the audit of the Supply Companies under Government Resolution, Public Works Department, No. 1986/36, dated 20th December 1937, by Mr. Das Gupta, I specially request that Government will be pleased to arrange for the appointment of an Accounts Officer of the Indian Audit and Accounts Service, Class I, to carry out the annual examination and audit of the Electric Supply undertakings for which licenses and sanctions have been granted in the Bombay Province. At the present time, there are 67 Companies which will require to be audited annually, and Government are empowered under Clause II of the Schedule to the Indian Electricity Act, 1910, to make a charge for the examination and audit of the Supply Companies' accounts, which should amply pay for the services of the Accounts Officer in question."

Read memorandum from the Accountant General, Bombay, No. 586, dated the 5th August 1938.

Read memorandum from the Electrical Engineer to Government, No. L.A. 31/1900, dated the 7th September 1938.

Read memorandum from the Accountant General, Bombay, No. OA/1007, dated the 9th November 1938.

Read memorandum from the Electrical Engineer to Government, No. L.A. 31/3092, dated the 15th December 1938.

Read memoranda from the Accountant General, Bombay, Nos. OA/1202 and 1271, dated the 11th February 1939 and 20th March 1939 respectively.

Read letter from the Electrical Engineer to Government, No. L.A. 31/4164, dated the 20th March 1939.

RESOLUTION.—In pursuance of the powers conferred by clause II (*a*) of the Schedule to the Indian Electricity Act, 1910, and in supersession of all previous orders in this behalf, the Government of Bombay is pleased to direct that the annual statement of accounts of the electrical undertakings mentioned in the accompanying statement shall, before being rendered to Government under Section 11 of the Act, be examined and audited by the Accountant General, Bombay. The year of the accounts from which the audit should commence in respect of each concern and the audit fee which should be recovered in each case from the licensee or sanction-holder concerned are shown in columns 4 and 5 of the statement. The fees will be subject to revision after three years.

2. The licensees and sanction-holders concerned should be asked to furnish three copies of their annual statement of accounts to the Accountant General, Bombay, and one copy to the Electrical Engineer to Government direct. After the audit is completed in each case, the Accountant General should transmit one copy of the statement of accounts with his report thereon to Government.

By order of the Governor of Bombay,

R. H. HAMMETT,
Deputy Secretary to Government.

[*P.T.O.*

To

The Finance Department.
The Commissioners of Divisions.
All District Magistrates.
The Electrical Engineer to Government.
The Accountant General, Bombay.
The Electrical Licensees and sanction-holders (by letter).

No. of 1939.

Copy forwarded for information and guidance to

Accompaniment to Government Resolution, Public Works Department, No. 2581/36, dated the 12th April 1939.

Serial No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General should be commenced.	Audit fee to be charged to the licensee or sanction-holder.
				Rs.
1	The Bombay Electric License, 1905.	The Bombay Electric Supply & Tramways Company, Ltd., Electric House, Fort, Bombay.	Year ending 31st December 1937.	750
2	The Bombay (Hydro-Electric) License, 1907.	The Tata Hydro-Electric Power Supply Company, Ltd., Agents, Messrs. Tata Hydro Electric Agencies, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Year ending 30th June 1938.	750
3	The Ahmedabad City Municipality and District Local Board Electric License, 1911.	The Ahmedabad Electricity Company, Ltd., Agents, Messrs. Killick Nixon & Company, Home Street, Fort, Bombay.	Year ending 30th September 1938.	750
4	The Poona Electric License, 1917.	The Poona Electric Supply Company, Ltd., Managing Agents, The United Eastern Agencies, Ltd., Bombay House, 24, Bruce Street, Fort, Bombay.	Year ending 31st December 1937.	750
5	The Surat City Municipality and District Local Board Electric License, 1918.	The Surat Electricity Company, Ltd., Agents, Messrs. Killick Nixon & Company, Home Street, Fort, Bombay.	Year ending 31st December 1938.	750
6	The Andhra Valley (Hydro-Electric) License, 1919.	The Andhra Valley Power Supply Company, Ltd., Agents, Messrs. Tata Hydro Electric Agencies, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Year ending 30th June 1938.	750
7	The Nila Mula Valley (Hydro-Electric) License, 1921.	The Tata Power Company, Ltd., Agents, The Tata Hydro Electric Agencies, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Do. ...	750
8	The Sholapur Electric License, 1921.	The Sholapur Spinning and Weaving Company, Ltd., Standard Building, Hornby Road, Bombay.	Year ending 31st March 1939.	250
9	The Broach Electric License, 1922.	The Broach Electric Supply & Development Corporation, Ltd., Agents, The United Eastern Agencies, Ltd., Bombay House, 24, Bruce Street, Fort, Bombay.	Year ending 31st December 1937.	250
10	The Godhra Electric License, 1922.	The Godhra Electricity Company, Ltd., Lal Bungalow, Shahpur, Ahmedabad.	Year ending 31st March 1939.	750
11	The Rander Electric License, 1924.	The Rander Electric Supply Company, Ltd., Lal Baug, Rander (District Surat).	Do. ...	250
12	The Hubli Electric License, 1924.	The Hubli Electricity Company, Ltd., Hubli.	Do. ...	250

Serial No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General should be commenced.	Audit fee to be charged to the licensee or sanction-holder.
				Rs.
13	The Bombay Suburban Electric License, 1926.	The Bombay Suburban Electric Supply Ltd., Agents, Messrs. Killick Nixon & Company, Home Street, Fort, Bombay.	Year ending 31st March 1938.	750
14	The Bijapur Electric License, 1923.	The Bijapur Electric Supply Company, Bijapur.	Year ending 31st March 1939.	250
15	The Dharwar Electric License, 1926.	The Dharwar Electric Supply Company, Ltd., Dharwar.	Do. ...	250
16	The Thana Electric License, 1927.	The Thana Electric Supply Company, Ltd., Kishore Building, 523, Kalbadevi Road (Opp. Edward Theatre), Bombay.	Do. ...	250
17	The Jalgaon Electric License, 1928.	The Jalgaon Electric Supply Company, Ltd., 17-B, Elphinston Circle, Fort, Bombay.	Do. ...	250
18	The Dhulia Electric License, 1928.	The Dhulia Electric Supply Company, Ltd., 50-56, Custom House Road, Fort Bombay.	Do. ...	250
19	The Kalyan Electric License, 1929.	The Kalyan Electric Supply Company, Ltd., Govind Wadi, Kalyan.	Year ending 31st March 1938.	250
20	The Lonavla-Khandalla Electric License, 1929.	The Lonavla-Khandalla Electric Supply Company, Ltd., 91, Appollo Street, Fort, Bombay.	Year ending 30th June 1938.	250
21	The Nadiad Electric License, 1929.	The Nadiad Electric Supply Company, Ltd., 91, Apollo Street, Fort, Bombay.	Year ending 31st March 1939.	250
22	The Panvel Taluka Electric License, 1930.	The Panvel Taluka Electric Development Company, Ltd., 91, Apollo Street, Fort, Bombay.	Year ending 30th September 1938.	250
23	The Nasik-Deolali Electric License, 1930.	The Nasik-Deolali Electric Supply Company, Ltd., Managing Agents, The United Eastern Agencies, Ltd., Bombay House, 24, Bruce Street, Fort, Bombay.	Year ending 31st December 1937.	250
24	The Ahmednagar Electric License, 1931.	The Ahmednagar Electric Supply Company, Ltd, Ahmednagar.	Year ending 31st March 1938.	250
25	The Amalner Electric License, 1931.	The Amalner Electric Supply Company, Ltd, 24, Bombay House, Bruce Street, Fort, Bombay.	Do. ...	250
26	The Belgaum Electric License, 1932.	The Amalgamated Electricity (Belgaum), Ltd., 17-B, Elphinstone Circle, Fort, Bombay.	Do. ...	250
27	The Baramati Electric License, 1932.	The Baramati Electric Supply Company, Ltd., Baramati (District Poona).	Do. ...	250
28	The Bulsar Electric License, 1932.	The Amalgamated Electricity Company Ltd., (Bulsar Branch) 17-B, Elphinstone Circle, Fort, Bombay.	Do. ...	250
29	The Bagalkot Electric License, 1932.	The Bagalkot Electric Supply Company, Bagalkot.	Do. ...	250
30	Sanction for Electric Supply at Yeola, 1933.	The Yeola Electric Supply Company, Ltd., 15, Forbes Street, Fort, Bombay.	Do. ...	250
31	The Kapadwanj Electric License, 1933.	Mr. U. A. Bakerbhai, C/o The Kapadwanj Electricity Company, Ltd., Power House, Kapadwanj.	Do. ...	250
32	The Barsi Electric License, 1933.	The General Engineering Corporation, Ltd., 91, Apollo Street, Fort, Bombay.	Year ending 31st March 1939.	250
33	The Bhusawal Electric License, 1933.	The Bhusawal Electricity Company, Ltd., 17-B, Elphinstone Circle, Bombay.	Year ending 31st March 1938.	250
34	Sanction for Electric Supply at Sangamner, 1933.	Narayan Rajanna Penta, Esq., C/o The Sangamner Electric Supply Company, Ltd., Station Road, Ahmednagar.	Year ending 31st March 1939.	250
35	The Viramgam Electric License, 1933.	The Viramgam Electric Supply Company, Ltd., Viramgam (Kathiawar).	Year ending 31st December 1938.	250

Serial No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General should be commenced.	Audit fee to be charged to the licensee or sanction-holder.
				Rs.
36	The Satara Electric License, 1933.	The Satara Electric Supply Company, Ltd., 43, Bhavani Peth, Satara.	Year ending 31st December 1938.	250
37	The Malegaon Electric License, 1933.	The Malegaon Electricity Company, Ltd., 17-B, Elphinstone Circle, Bombay.	Year ending 31st March 1938.	250
38	The Karad Electric License, 1933.	The Karad Electric Supply Company, Ltd., Karad (Satara).	Year ending 31st March 1939.	250
39	The Matheran Electric License, 1934.	The Matheran Electric Supply Company, Ltd., 91, Apollo Street, Fort, Bombay.	Do. ...	250
40	Sanction for Electric Supply at Nipani, 1934.	Messrs. Baria & Javeri, C/o The Nipani Electricity Company, 17-B, Elphinstone Circle, Fort, Bombay.	Year ending 31st March 1938.	250
41	Sanction for Electric Supply at Haveri, 1934.	Mr. N. D. Nerurkar, 350, Thalakwadi, Belgaum.	Do. ...	250
42	Sanction for Electric Supply at Ilkal, 1935.	R. R. Karlekar, Esq., C/o The Ilkal Electricity Company, Ilkal.	Do. ...	250
43	The Chalisgaon Electric License, 1935.	The Chalisgaon Electricity Company, 17-B, Elphinstone Circle, Bombay.	Do. ...	250
44	The Nandurbar Electric License, 1935.	The Nandurbar Electric Supply Company, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Year ending 31st March 1939.	250
45	Sanction for Electric Supply at Sinnar, 1935.	Messrs. Bhatt, Deshpande & Company, Sinnar (District Nasik).	Do. ...	250
46	Sanction for Electric Supply at Dohad, 1936.	Messrs. Shroff & Company, C/o The Consolidated Electric Agencies, Ltd., 17-B, Elphinstone Circle, Bombay.	Do. ...	250
47	The Gadag Electric License, 1936.	Messrs. Manvi Bros., Gadag ...	Year ending 31st March 1938.	250
48	The Anand Electric License, 1936.	The Anand Electric Supply Company, Ltd., Managing Agents Messrs. J. B. Manockji & Company, 91, Apollo Street, Fort, Bombay.	Year ending 31st March 1939.	250
49	The Bassein Electric License, 1936.	The Bassein Electricity Company, Ltd., Union Bank Building, 76-80, Apollo Street, Fort, Bombay.	Do. ...	250
50	The Manmad Electric License, 1936.	The Manmad Electric Supply Company, Ltd., 15, Forbes Street, Fort, Bombay.	Do. ...	250
51	The Bhiwandi Electric License, 1936.	The Amalgamated Electricity Company (Belgaum) Ltd., 17-B, Elphinstone Circle, Fort, Bombay.	Year ending 31st March 1938.	250
52	The Wai Electric License, 1937.	The Panchgani Electric Supply Company, Ltd., 96, Duncan Road, Byculla, Bombay.	Year ending 31st March 1939.	250
53	The Byadgi Electric License, 1937.	Messrs. Manvi Bros., Gadag	Do. ...	250
54	The Junnar Electric License, 1937.	Mr. N. P. Thopate, C/o Bhor Electric Supply Company, Bhor.	Do. ...	250
55	The Udwada Wapi Electric License, 1937.	Mr. Dinshaw Sorabji Damania, C/o Messrs. Reiyamand Engineering Company, Central Bank Building, Fort, Bombay.	Do. ...	250
56	The Igatpuri Electric License, 1937.	Mr. M. S. Pandit, C/o Messrs. Pandit & Company, 15, Forbes Street, Fort, Bombay.	Do. ...	250
57	The Mahad Electric License, 1937.	Messrs. Oka Bros. & Thopate Company, Mahad, District Kolaba.	Do. ...	250
58	Sanction for Electric Supply at Mahableshwar, 1938.	Kaikobad Cowasji Dinshaw, Esq., Sorabjee C. Petit, Esq., Sir Jamshetji Jejeebhoy, Bart, Petit Building, 359, Hornby Road, Bombay.	Do. ...	250

No. 2881/36-M. 5- 3524/36
Public Works Department.
Bombay Castle, 29th April 1939.

From

R.H.Hammett, Esquire, M.Inst.C.E., I.S.E.,
Deputy Secretary to the Government of Bombay,
Public Works Department.

To

Messrs.Manvi Bros.,
Gadag.

Byadgi Electric Supply Co. Ltd.

Subject:-Audit of the annual statement of accounts.

Dear ~~Sirs~~/Sirs,

I am directed to refer to Government letter No.2409/36-M, dated the 7th November 1938 on the subject mentioned above and to state that Government have decided under clause II(a) of the Schedule to the Indian Electricity Act, 1910, that the annual statement of accounts of your undertaking shall, before being rendered to Government , be examined and audited by the Accountant General, Bombay, and that a fee of Rs 25/- shall be paid by you on demand to the Accountant General, Bombay, for the audit work in question. The fee payable by you will be subject to revision after three years.

2. As required by clause II (b) of the Schedule to the Act, you should afford to the Accountant General, Bombay, his assistants and clerks, access to all such books and documents relating to your undertaking as are necessary for the purposes of the audit and should, when required, furnish to them all vouchers and such information and explanations as are requisite for that purpose and afford to them all facilities for the proper execution of their duty.

3. Three copies of the statement of accounts of your undertaking for the year ending the 31st March 1939 made up in the forms set forth in Annexure V to the Indian Electricity Rules, 1937, together with the statement of technical data, should be forwarded to the Accountant General, Bombay, and one copy to the Electrical Engineer to Government direct ~~within one month from the date of this letter~~. The accounts before the 1st ~~July~~/October 1939 for the subsequent years should be likewise forwarded within six months from the date upto which the accounts are made up. In forwarding the statement of accounts to the Accountant General, Bombay, you should intimate to that officer the place at which the accounts are maintained and will be available for audit. It is requested that in column 3 of Statement IX the information regarding kilowatt-hours sold by special contract should be given in two separate sub-columns as shown below:-

By special contract.

For lighting purposes.	For power purposes.
3 (a)	3 (b)

Yours faithfully,

Deputy Secretary to the Government of Bombay, Public Works Department.

D.A.-Nil.

I P D
12- MAY 1939

N. B :- Bills to be paid in Gadag only and it is understood that orders and payments asked or accepted by any of our canvassers are on behalf of our Gadag office. Any disputes are to be settled in Gadag Court only.

S. A MANVI GADAG.

GOVERNMENT LICENSED
ELECTRIC CONTRACTORS

Suppliers of

ELECTRICAL ACCESSORIES
PUMPS
MOTORS
DYNAMOS
SWITCHGEAR
FITTINGS
HEATERS
LAMPS
FANS

Stock

DOUBLE ROLLER GINS SAWGINS &
SUNDRIES, PIPES & FITTINGS
FOR ALL REQUIREMENTS

FILES, BOLTS, NUTS, OF ALL SIZES,
STEAM GUAGE GLASSES, RUBBER
RINGS, ASBESTOS SHEETS
AND ROPES

All kinds of

GRICULTURAL IMPLEMENTS &
C. I. RAILINGS & COIR
MATTINGS.

MOTOR TYRES, TUBES & SPARES OF
ALL MAKERS.

RSK. GDG.

MANVI BROTHERS,

ಮಾನ್ವಿ ಬ್ರದರ್ಸ, ಗದಗ.

(SOLE PRO:- S. A. MANVI.)

Gadag- Betigeri, Byadgi & Ranibennur,

ELECTRIC LIGHT AND POWER SUPPLIERS.

Tele { gram MANVI BROS.
phone No. 4.

Gadag 25-5-1939 193

(India)

To,

R.H.Hammet,Esquire,M.Inst.C.E.I.S.E.,
Deputy Secretary to the Government of Bombay
Public Works Department, Bombay.

Subject;-Audit of the annual statement of accounts.
Byadgi Electric License 1937.

Sir,

Refering to your letter No-2581/36 M.dated 29th April 1939 in regard to the above,we would request to be allowed a period of one year to submit the accounts from October 1938 to 31st March 1939,as we are very busy with Ranebennur construction work.

2. Further,as the Byadgi concern is something like a village concern with an gross income of Rs 425/- in its sixth month of working,we feel it cannot bear any burden of audit fee.We would therefore submit its account together with those of Gadag Electric Supply,and audit fee for Byad Byadgi concern be kindly be exempted.The accounts also will be kept ready for inspection simultaneously with those of Gadag.

We Beg To Remain

Sir,

Your Most Obedient

V.R.M.

E-9-1939

To,

P.W.D. Secretariat, Engineering Branch, I.E.S.,
Secretary to the Government of Tamil Nadu,
Public Works Department, Secretariat, Madras.

Sir,

Subject: Erection of Fire Station at Kodaikanal - Estimate for Rs.

Reference to Memo cited.

I am directed to forward herewith the estimate for Rs. [illegible] for the erection of Fire Station at Kodaikanal and to state that the Fire Station Committee at Kodaikanal has agreed to bear the entire cost of the building. The Committee has also agreed to pay a rent of Rs. [illegible] per annum for the building.

2. The Fire Station Committee has also agreed to bear the cost of the water connection and the water charges.

3. The Fire Station Committee has also agreed to bear the cost of the electric connection and the electric charges.

4. The Fire Station Committee has also agreed to bear the cost of the telephone connection and the telephone charges.

5. The Fire Station Committee has also agreed to bear the cost of the maintenance of the building.

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PUBLIC WORKS DEPARTMENT
File No. 3564/36
27 MAY 1939
Serial No. 12782

3564/36

Submitted

2. In the circumstances stated in para 7 of their letter, Manir Bros may be permitted to submit next year the accounts in respect of the Byadgi Electric Licensee from the commencement up to 31-3-1940, but the accounts should be distinct and separate from those of the Gadag Electric Licensee. The El. Engr. to Govt may see us before issue of orders

GP.
3.6.39

A.N. 4/6.

U.O. to the Elec. Engr to Govt.
dtd 5/6

Dy Secy -
U.O. to El Engr

ELECTRICAL ENGINEER
TO GOVERNMENT
Inwd. No. 1044
File No. 7.
P. W. D., BOMBAY

Below U.O.R.No.3564/36 dated the 7th June 1939, from Government in the Public Works Department.

No. A.A./ 937 of 1939.

Bombay, 9th June 1939.

Seen and returned, with compliments.

Electrical Engineer to Govt.

P.

Submitted with the necessary draft for approval.

GH
12.6.39

14/6

PUBLIC WORKS DEPARTMENT
File No. 3564/36
10. JUN. 1939
Serial No. 13851

10/6

12/6

MB
1-6-39

W/O

3564/36

No. 3564/36 M.

20th June 3

To

Messrs Manvi Bros,

Gadag.

Dear Sirs,

Byadgi Electric License, 1937.
Audit of the annual statement of accounts.

With reference to your letter, dated the 20.5.39, I am directed to state that in the circumstances mentioned therein, Govt is pleased to exempt you from the submission of accounts of the Byadgi El. License, 1937, for the year ending the 31.8.39. The accounts from the commencement of the undertaking upto the 31.3.40 should be submitted to the A.G., Bbay., for audit; and a copy thereof to the El. Insp. to Govt, before the 31.10.1940 as directed in G.L. No 25-81/36 M, dated the 29.4.1939.

2. The accounts of the Byadgi El. License should be separate and distinct from those of the Gadag Electric License.

Yours faithfully.

Copy together with a copy of the letter replied to, forwarded to the A.G., Bbay for information.

12.6.39

14/6

14/6

18/6

ISSUED
22. JUN 1939 Sec
Sec

from PWD

from PWD

N.B.:-Bills to be paid in Gadag only and it is understood that orders and payments asked or accepted by any of our Canvassers are understood to be, on behalf of our Gadag office. All disputes to be settled in Gadag Court only.

Proprietor S. A. MANVI.

Licensed
ELECTRIC CONTRACTORS.

Suppliers of
ELECTRICAL ACCESSORIES
PUMPS,
MOTORS,
DYNAMOS,
SWITCHGEAR,
FITTINGS,
HEATERS,
LAMPS,
FANS

Stock
DOUBLE ROLLER GINS, SAWGINS & SUNDRIES, PIPES AND FITTINGS FOR ALL REQUIREMENTS.

FILES, BOLTS, NUTS, OF ALL SIZES. STEAM GAUGE, GLASSES, RUBBER RINGS, ASBESTOS SHEETS AND ROPES.

All kinds of
AGRICULTURAL IMPLEMENTS & C. I. RAILINGS & COIR MATTINGS.

MOTOR TYRES, TUBES & SPARES OF ALL MAKERS.

MANVI BROTHERS.

(Sole Pro.:-S. A. MANVI.)

ELECTRIC LIGHT AND POWER SUPPLIERS,
Gadag-Betigeri, Byadgi and Ranibennur.

Tele { gram MANVI BROS. phone No. 4.

GADAG, 30-1-1941 (India) 193

To,

The Deputy Secretary to the Government of Bombay,
Public Works Department, Bombay.

Subject;- Audit fee Rs 250/- for the Byadgi Electr: Concern.

Sir,

We hereby submit the following few lines of reques which, we hope, will meet with your Honour's kind considerat

In the first place, our Byadgi concern is running a loss which will be quite clear to your Honour from the fol ing details submitted for your kind reference.

No of Consumers.	101
Total Units Generated.	32944
Units Sold.	25126
Income during the said period.	Rs 6600/-
Expenditure,	Rs 10553/-
Net Loss-.	Rs 3953/-

In the second place, we beg to draw Yours Honour's kin attention to the fact that as we have been ordered by The Accountant General Bombay to pay the audit fee of Rs 250/- f the audit work done recently, the said amount of audit fee i considerably not only heavy for this very small concern of ours, but it will be an additional burden to the concern. Nor is this all.

We are, as a matter of fact, under an apprehension that we shall not be able to get the proper return on our capital investment of Rs 53500/- in the said concern.

The total population of Byadgi town is not more than 7000 and as such there is no possibility of prospective increase the number of consumers in near future, in other words in the turn over of units.

In view of the circumstances mentioned above, we, therefo beg to request Your Honour to reduce the said scale of Rs 250/- Rs 50/- only and intimate the same to the Accountant General, Bo

Thanking you, sir, in anticipation of your favour,

We beg to remain

Sir,

Your most obedient servant,

for M. R. Bros

Manvi Brothers, Gada.

MBR 1/2

PUBLIC WORKS DEPARTMENT
File No. 3564/36
31 JAN 1941
Section 2261

AR 3/2

RDN 31/1

31-1-41

(M.B.) Submitted.

2. For the reasons stated in their letter, Messrs.Manvi Bros. request that the fee for the audit of the accounts of their electrical undertaking at Byadgi should be reduced from Rs.250/- to Rs.50/- In this connection, it may be stated that pending the issue of further order in G.L.No.2561/36-M dated the 6-9-40, Govt. has decided to reduce the audit fee from Rs.250/- to Rs.150/- in a number of companies whose capital (share and loan) is less than Rs.1,00,000/-. The A.G.,Bombay, has also been requested to report in due course whether there are any other companies with such a capital to whom the fees charged can be reduced from Rs.250/- to Rs.150/-. It appears that the accounts of the Byadgi El.License have been audited by the A.G.,Bombay, and he may be requested to advise whether a reduced fee of Rs.150/- can be levied in this case.

ACCOUNTANT GENERAL'S OFFICE 10 FEB. 1941 BAY.

5-2-41.

U.O. to A.G., Bombay 7-2-41

*****

Office of the Accountant General.

Returned with compliments.

2. So far as future audits are concerned a reduction in the audit fee from Rs.250 to Rs.150 has already been proposed in this office letter No.---O.A.247/1717 dated 4-2-1941 addressed to Government, Public Works Department

3. The last audit of the accounts of this Company covered the period from January 1937 to 31st. March 1940. Although the period was far in excess of one year an audit fee of only Rs. 250 has been demanded from the Company. There does not appear to be any justification for a reduction in this amount.

15/2/41
(K. V. Sreekanteswaran.)
Examiner, O.A

U.O.R. to Govt. P.W.D.

No. O.A. 247/1769

Bombay. FEB 15 1941

~~Submitted with the necessary draft for approval~~

For disposal please see ✓ No 3764 post.

28.2.41

MB. 17/2

PUBLIC WORKS DEPT.
File No. 3564/36
15. FEB. 1941
Serial No. 3385

15-2-41

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[SEE SECTION 11 AND RULE 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS.

Period/For the year ending Commencement to 31st March 1940.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. I.

Description of Capital.	Authorised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remaining unissued.	Total amount authorised.
				Nil.				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II.

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent.	At per cent.	Total.		
Byadgi Municipality Rs. 5000/-	5			5000/-		
Manvi Brothers Gadag. Rs. 49985-5-11.	Nil.			49985-5-11.		
				54985-5-11.		

Total Share Capital Paid-up, see No. I.	Nil.
Total Loan Capital Borrowed, see No. II.	54985-5-11.
Total Capital Received.	54985-5-11.

COMPANIES' ACCOUNTS

NO. III -CAPITAL ACCOUNT.

Period ~~24-10-38~~ commencement to 31st ~~December~~ March . 1940.
For the year ending 31st. March . 1940.

Dr. Cr.

——	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to	——	Receipts up to end of previous year	Received during the year.	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of.			
				Ditto			
2. To lands including law charges incidental to acquisition.				By preference shares of.			
3. To buildings .	*12388-12-6		12388-12-6.	By Debenture stock.			
4. To plant .	22891-8-10.		22891-8-10.				
5. To mains .	17774-3-9.		17774-3-9.	By mortgages and bonds.			
6. To service connections.	Nil.	-	-	By amounts received in anticipation of calls.	Nil.		
7. To transformers, etc.		-	-				
8. To meters, and fees for certifying under the Act.		420/-	420/-	By other receipts [to be specified]			
9. To general stores.				St. II.	54985-5-11.		54985-5-11.
10. To special items (to be specified).		-					
Total expenditure	53474-9-1.						
To balance of Capital Account.		53474-9-1.					
		1510-12-10.					
			54985-5-11.				54985-5-11.

C. S. Mooni

COMPANIES' ACCOUNTS

No. IV.-REVENUE ACCOUNT.

Period/~~24-10-38~~ commencement to ~~xxxxxxxxxx~~ 31st December 19~~xx~~ .
For the year ending 31st March 19 40.

DR. CR

A.—Generation.			1. By sale of energy for lighting purposes.	4073-9-0.	
1. To fuel . . .	2476-10-6.		2. By sale of energy for power purposes.	Nil.	
2. To oil, waste, water and engine-room stores.	511-6-7.		3. By sale of energy under special contracts.	Nil.	
3. To Proportion of salaries of engineers, superintendents and officers.	602-15-6.		4. By public lighting.	2883-15-3.	
4. To wages and gratuities.	569-12-6		5. By rental of meters and other apparatus on consumer's premises.	311-4-0.	
5. To repairs and maintenance as follows:-			6. By rents receivable .	12-0-0.	
Buildings. . . .	Nil.		7. By transfer fees . .		
Plant . . .			8. By service connections.		
To special items (to be specified).	Nil.		9. By miscellaneous receipts from consumers.		
		4160-13-1.	10. By other items (to be specified).		
					7280-12-3.
B.— Distribution					
1. To proportion of salaries of engineers, superintendents and officers.	602-15-9.		By balance to Net revenue account.		3022-0-4.
2. To wages and gratuities	Nil.				
3. To repairs, maintenance and renewals of mains.	Nil.				
4. To repairs, maintenance and renewals of transformers, etc.	Nil.				
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.	Nil.				
		602-15-9.			10302-12-7.

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT—CONTD.

DR.		CR.
C.—Public lamps.		
1. To attendance and repairs.	176-0-0.	
2. To renewals, etc. . .	96-3-0.	
	272-3-0.	
D.—Rents, rates and taxes.		
1. To rents payable. .	364-7-0.	
2. To rates and taxes. .		
E.—Management expenses.		
1. To Directors' remuneration.	Nil.	
2. To management . .	312-8-6.	
3. To general establishment charges.	891-15-0.	
4. To Auditors of Company.	Nil.	
5. To Auditor appointed under the provisions of the Act.	Nil.	
	1204-7-6.	
F.—Law charges.		
To law expenses	Nil.	
G.—Depreciation.		
1. To depreciation in respect of leasehold works.		
2. To depreciation in respect of buildings.	302-5-3.	
3. To depreciation on plant.	2574-10-9.	
4. To depreciaton on mains.	820-14-3.	
5. To depreciation on transformers, etc.	-	
6. To depreciation on meters.	Nil.	
7. To depreciation on general stores.	-	

COMPANIES' ACCOUNTS.

NO. IV.--REVENUE ACCOUNT—CONCTD

Dr.			Cr.	
G.—Depreciation—contd.				
8. To depreciation in respect of any other items (to be specified).		3697-14-3.		
H.—Special charges.				
To special items (to be specified).		Nil.		
Total expenditure.		10302-12-7.		
Balance carried to net revenue.				
		10302-12-7.		10302-12-7.

V.—NET REVENUE ACCOUNT.

Dr.			Cr.	
1. To interest on debentures accrued due to date	Nil.		1. By balance from last account.	Nil.
2. To interest on mortgages and bonds accrued due to date.	Nil.		Less dividend paid	
			By amount carried to Reserve Fund.	
3. To interest on temporary loans accrued due to date.	250/-		2. By balance brought from Revenue Account (No. IV).	-
4. To dividend on preference stock.	-		3. By interest on money at deposit.	3-0-0.
5. To Income-tax paid	-			
6. To balance applicable to dividend on ordinary stock or shares.	-		By balance.	3269-0-4.
7. Balance from revenue account.	3022-0-4.			
	3272-0-4.			3272-0-4.

COMPANIES' ACCOUNTS.

NO. VI.-RESERVE FUND ACCOUNT.

Dr.			Cr.
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance to next account.	Nil.	2. By amount brought from Net Revenue Account.	Nil.
		3. By interest on amount invested.	
		[Description of investments to be specified.]	

VII.—DEPRECIATION FUND ACCOUNT.

Dr.			Cr.
To balance	3697-14-3.	1. By Balance from last account	-
		2. By interest on investments. .	-
		3. By amount brought from Revenue Account [see No. IV G.].	3697-14-3.
		[Description of investments to be specified].	

C. S. Mann

COMPANIES' ACCOUNTS.

No. VIII.-GENERAL BALANCE SHEET.

Dr.			Cr.
Liabilities.		*Assets.*	
1. To capital account: amount received as per Account No. III.	54985-5-11.	1. By capital account: amount expended for works as per Account No. III.	53474-9-1.
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.	1834-3-8.	2. By stores on hand	
3. To sundry creditors on open accounts.		3. By sundry debtors	3697-14-3.
4. To net revenue account : balance at credit thereof.		4. By preliminary expenses awaiting adjustment.	
5. To reserve fund account balance at credit thereof.		5. By securities as held [cost price]	
6. To depreciation fund account.	3697-14-3.	6. By special items(to be specified)	
7. To special items [to be specified]		7. By cash at bankers . .	7-1- 3.
		8. By cash on hand . .	68-14-11.
		Net Revenue Account debit balance.	3269-0 -4.
Total.	60517-7-10.	Total.	60517-7-10.

COMPANIES' ACCOUNTS.

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold.					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.*	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts.
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
32944.	10918	-	14208.	Nil.	25126.	Not worked out separately.	7818.	25126.	4.66.	101.	18.22.	81	25.5.

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

C. S. Meares

STATEMENT FORM.

1. Company, etc. Byadgi Electric License 1937, Manvi Brothers (Sole Prop. S.A. Manvi).
2. Account for year ~~ending~~ Period/Commencement ~~24-10-38~~ to 31-3-40.
3. Year of working. 1st & 2nd Year.
4. Motive power. Oil Engines.

		Rs. -As.-Ps.	
5.	Total capital expenditure at end of year (*not* capital of company.)	53474- 9- 1.	
6.	Revenue from electric supply.	6957- 8- 3.	
7.	Revenue from meter rents and other sources (including interest on investments, if any).	326- 4- 0.	
8.	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	6604-14- 4.	
9.	Gross profit before providing for interest, depreciation or reserve [cols. 6 *plus* 7—8].	678-13-11.	
10.	Interest [on debentures and loans] and special charges.	250-0 - 0.	
11.	Depreciation and reserve [for the year]. Writing off preliminary expenses included.	3697-14-3.	
12.	Ditto per cent. on col. 5.		6.92.
13.	Financial result (col. 9—10 *plus* 11).	- 3269-0 - 4.	
14.	Ditto per cent. on col. 5.		6.1.
15.	Units generated.	32944.	
16.	Units sold.	25126.	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	2476-10-6.	1.203.
18.	Oil. waste, water, engine room stores, etc.	511- 6-7.	0.248.
19.	Wages and salaries excluding management (generation, distribution and public lamps together).	1951-11-9.	0.948.
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	96- 3-0.	0.047.
21.	Rent, rates, and taxes.	364- 7-0.	0.177.

S. S. Manvi

		Rs.-As.-Ps.	
22.	[a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses.	1204- 7-6.	.585.
22.	[b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a).	3947- 4-3.	1.917.
	(*Note.*—All working costs should go under one of these heads, but not capital charges.)	10552-12-7.	5.125.
23.	Total working costs [cols. 17 to 22 added].		

TECHNICAL DATA.

24.	Kilowatts conneted to public lamps.	4.66.
25.	Total consumers connected (number).	101.
26.	Total connections, kilowatts.	18.22.

Note. Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load. Both figures may be given.) 25.5.

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times \frac{24}{12} \times 365}$ 22.5.

29. Plant capacity installed, kilowatts. (101 KV-A) ~~104.~~ 81

30. Average price in annas obtained per unit (col. 6 ÷ 16). 4.43.

31. Percentage of dividend paid per year. Nil.

32. The type and size of the generating plant with dates of installation thereof

1. A.C.E.C. Alternators No. 39628 frame size A.V.A. 660, 50 cycles, K.V.A. 57.5, Phase 3, 400/440 Volts, 83.5 Amps., 600 R.P.M.

2. A.C.E.C. Alternator No. 39627, frame size A.V.A. 610, K.V.A. 43.5, 3 Phase, 50 cycles, Volts 400/440, Amps. 57, 600 R.P.M.

33. The nature of the supply—

(*a*) Generation, voltage, frequency, etc. A.C. 400/440,3 Phase, 50 cycles.

(*b*) Distribution, voltage, frequency, etc. 230 Volts.

For Manvi Brothers, Byadgi

Manager.

Report on the examination and audit of the annual statements of accounts prescribed under the Electricity Rules 1937 of the Byadgi Electric License, 1937 from the commencement of the under-taking upto 31-3-1940.

*****

1. License for the supply of energy within the Municipal limits of Byadgi was granted in January 1937 to Mr. S.A. Manvi, carrying on business under the name and style of Manvi Brothers at Gadag, and the supply of energy began from 24-10-1938.

2. Generation:

The power is generated from Diesel Engines and is supplied from 6 P.M. to 6 A.M.

3. Management and Office Organization:

The head office of the concern is situated at Gadag and the local office at Byadgi, in the district of Dharwar. The general management of the business rests with the Proprietor Mr. S.A. Manvi. He is assisted by an Engineer, a clerk and subordinate staff. The total establishment consists of 10 monthly paid men. The average monthly expenditure amounts to Rs.140/-.

4. Accounts:

The accounts are maintained in Indian style in Kanarese, according to Hindoo Commercial Year (Divali to Divali) but the statements of accounts submitted to Government, have been prepared from the commencement of the under-taking to 31st March 1940.

The...

The examination and audit of the statements of accounts carried out by this department at Gadag. The cash book, the consumer's accounts, the ledger and the bills were generally reviewed. All the expenditure incurred on account of stores, wages and salaries upto the date of the commencement of the supply has been charged to capital.

No regular account of stores and time-sheets for the monthly and daily paid staff are kept. The allocation of expenditure between Revenue and Capital, could not therefore be checked. All the expenditure on account of wages and salaries has been debited to Revenue, and that on account of stores purchased (except oil, fuel, & bulbs) to Capital. Balance of stock at the end of the year has not been ascertained and no adjustments have been made in the accounts. The Licensee has agreed to maintain time-sheets and regular store accounts and to allocate the expenditure on stores between Revenue and Capital, on the basis of actual issues.

Mp 17-19

The statements prescribed under the Electricity Rules and the statement of Financial & Technical Data, which were revised in the course of audit, are appended.

5. Statement II. Loan Capital:

At the end of the year 1939-40, the concern had a borrowed capital of Rs. 5,000/- carrying interest at 5 % and a sum of Rs.49,985/- invested by the Proprietor through the Gadag Electric Supply Company.

6....

6. Statement III: Capital expenditure:

(i) The capital cost per K.W. of plant installed works upto Rs.660.

(ii) The expenditure on account of public lamps, and service connections, has been shown in lump under "mains", and not separately under each category. The Licensee may be asked to show the expenditure under the proper heads.

7. Statement IV: Revenue Account:

(a) Revenue:

(i) The number of units sold, the amount and the price per unit realized from the various classes of consumers, together with the miscellaneous receipts, for the period under audit, are given below:-

Commencement of supply (24-10-1938) to 31-3-1940.

	No.of units sold.	Amount (Rs.)	Price realized per unit sold (in annas).
Lighting & Fans.	14,208.	4,074.	4.59
Public lamps.	10,918.	2,884.	4.23
	25,126.	6,958.	4.03
Meters.		311	
Miscellaneous Receipts.		15	
		7,284.	

(ii) The amounts realized only in the period under audit have been shown under the heads "Lights & Fans" and "Public Lamps". The Licensee has agreed to include the amounts due in respect of energy already supplied in the figures of receipts, and to show the outstandings under Sundry debtors in the Balance Sheet in future.

(iii) The general rate for lighting is 0-6-0 per unit, whereas the average rate obtained was only 4.59 annas per unit. The units used on works have wrongly been merged in the figures under lights & fans, instead of being shown separately in the appropriate column in statement IX. The rate realized per unit under "Public Lamps" is annas 4.23 against the rate of 4.5 annas charged to the Byadgi Municipality. The drop in the price realized per unit was due to the fact that the amount of Rs.190 outstanding on 31-3-1940 for the energy already supplied has not been included in the figure of receipts.

(b) Working Expenses:

(i) The working expenses (excluding depreciati and interest charges), and the cost per unit generated for the period of audit, are given below:

24-10-1938 to 31-3-1940.

I T E M S.	Amount (Rs.)	c generated (annas).
Fuel	2,477	1.203
Oil, Waste, Water &c.	511	0.248
Wages & Salaries, (excluding management)	1,952	0.948
Repairs & Maintenance.	96	0.047
Rent, Rates, & Taxes.	365	0.177
Management & General establishment charges.	1,204	0.585
Total ...	6,605	3.208
Units generated.	32,944.	

(ii) Fuel &c.

The whole quantity of Crude, Kerosene and Lubricating oils purchased instead of the quantity actually consumed, was charged in the accounts.

(iii) Wages & Salaries:

All the expenditure on account of wages and salaries has been charged to revenue, instead of being allocated between capital and revenue according to the work, on which the staff were actually engaged. As no time-sheets are maintained there is at present no basis on which such an allocation can be made. The salary for March 1940 paid in April 1940 has also not been adjusted in the accounts.

(iv) Repairs & Maintenance:

This represents the cost of bulbs purchased and not that of bulbs issued to public lamps during the period under review.

The Licensee has promised to set right the above defects from the accounts for the year 1941-42.

(v) Management: Rs. 312-8-6:

The amount shown against this item represents the salaries paid to the office staff upto February 1940.

(vi) General Establishment charges: Rs.891-15-0:

This amount includes expenditure on account of postage, printing and stationery, travelling expenses and other expenditure incidental to the business.

8. Statement V:

The revenue position was adverse as shown below:-

Gross Revenue.		Rs. 7,284
Less: Working expenses including provision for depreciation and interest.	Rs. 10,553	
Net loss.		3,269

9. Statement VII: Depreciation Fund Rs.3,697-14-3

(i) Depreciation has been charged at the following rates:-

Buildings:

Permanent	1½ %
Temporary	3 %
Plant & Machinery	7½ %
Mains	3 %
Meters.	no depreciation charged.

As the maximum period for which the plant can be worked is only 12 hours per day, and the actual working was only from 6 to 9 hours per day, the rates of depreciation charged are excessive.

(iii) The amount to the credit of the fund on 31-3-1940 works out to 6.9 per cent of the depreciable assets.

(iv) No plant list of the various assets, showing the date of purchase, value, rate of depreciation charged the date of write off etc. is maintained at present. The Licensee may be asked to maintain one so that it will be possible to ascertain the value of the assets and the depreciation provided to date, when an asset is written off

10. Statement IX: Energy generated, sold etc.

The number of units used on works should have been shown separately and not included under units sold for lighting purposes.

The percentage of units lost in distribution works out to 23.7 per cent on the total number of units generated and is excessive. This high percentage of loss was stated to be due to the fact that the concern was still in its infancy, and the plant capacity (viz:81 K.W.) was much in excess of the total connections (which are only 18.22 K.W.)

11....

11. Rates:

The rates charged are the same, as the ~~minimum~~ maximum rates prescribed in the license, with the exception of the minimum charge for energy for lighting and fans, which was reduced from Rs.2-8-0 to Rs.2-0-0 p.m. with effect from 1-1-1939 and to Rs.1-8-0 p.m. upto 4 points and to Rs.2 P.M. for above 4 points with effect from 1-4-1940. The rates in force in the period of audit are given in statement A. (p 37 pos)

12. The concern is yet in its infancy, and it is premature to examine the reasonableness of the rates charged at present.

FEB 4 1941

(K.V. Sreekanteswaran.)
Examiner, Outside Audit.

S T A T E M E N T "A":

Rates in force upto 31-3-1940.

A. Where energy is supplied by meter:-

1. For general supply purposes viz:-

(a) For lights and fans not provided for in item (b) below-a rate of annas six per unit;

(b) For lights and fans in religious and educational institutions and hospitals-a rate of annas five per unit;

(c) For heating and refrigerating purposes - a rate of annas three per unit; and

2. A minimum charge of ~~Rs. 3-8-0~~ *Rs. 2-0-0 per mensem in the cases referred to in items (a), (b) and (c) of sub-clause (1) of this clause shall be charged exclusive of meter rent and irrespective of whether energy of that value has been consumed or not.

*Rs. 2-8-0 upto 31-12-1938

3. For motive power purposes other than those mentioned in items (1)(a).(b) and (c) of this clause:- Up to and including 3 K.W. - A standing charge of rupees three per K.W. - per mensem plus annas two per unit; Over 3 K.W.- A standing charge of rupees three per K.W. per mensem for the first 3 K.W. and rupees two per mensem for every additional K.W. plus annas one and a half per unit.

4. Meter Rent:- The rent to be charged for meters shall be annas eight per mensem for a single phase A.C. Meter and one rupee per mensem for a polyphase A.C. Meter.

B. Where energy is not supplied by meter, a fixed rate of rupee one and annas eight (1-8-0) per mensem shall be charged for a twenty watt light and rupee one for every additional twenty watts or part thereof burning for not more than six hours per (i.e. up to midnight only.).

Telegraphic Address—ACCOUNTS.

A. G. 37.

It is requested that, in future communications on this subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted, *and the reply addressed to*—

THE ACCOUNTANT-GENERAL,
FORT, BOMBAY.

No. O.A. 247/1717

Bombay, the ~~FEB 4 1941~~ FEB4 1941 *193*

From

The Accountant-General,

Bombay,

To

The Secretary to the
Government of Bombay,
Public Works Department,
B O M B A Y.

Subject :— The Byadgi Electric License, 1937.
Examination and audit of the accounts for the period from the commencement of the undertaking upto 31-3-1940.

Sir,

With reference to the Government of Bombay Public Works Department Resolution No.2581/36 dated 12-4-1939, I have the honour to forward herewith the Audit Report (in duplicate) and the statement of accounts of the Byadgi Electric License, 1937 for the year ended 31-3-1940.

2. The Audit Fee: As the capital (share and loan) of this undertaking is less than one lakh, it is proposed that the audit fee may be reduced to Rs. 150/- with effect from the accounts for the year 1940-41.

I have the honour to be,
Sir,
Your most obedient servant,

(K.V. Sreekanteswaran.)
Examiner, Outside Audit.

Submitted.

2. The main file has been referred vide letter A.G. Bbay. on 6.2.41 Pending its return, the audit report of the Byadgi Electric License, 1937 for the year ended 31.3.40 may be forwarded vide letter El. Engr to Govt. for his remarks.

C.R.
7.2.41.

U. O. to El. Engr. to Govt. Dictated

ELECTRICAL ENGINEER
TO GOVERNMENT
Inwd. No. 5475
20 FEB 1941
File No. 463
P. W. D., BOMBAY

PUBLIC WORKS
File No. 3564/36
4- FEB. 1941
Secn. 2509

4-2-41

Below U.O.R.No.3564/36/2509 dated the 10th February 1941, from Government in the Public Works Department.

No. 463 / 3836 of 1941.

Bombay, 20th February 1941.

Returned, with compliments.

2. The accounts of the Company may be accepted and a copy of paras.4 (portion marked "A"), 6, 7(a)(ii)and(iii), 7(b),(ii),(iii) and (iv), and 9 (i) to (iv) may be sent to the Company for their information and necessary action.

3. As proposed by the Examiner, Outside Audit Department, the audit fees may be reduced to Rs.150/- with effect from the accounts for the year 1940-41.

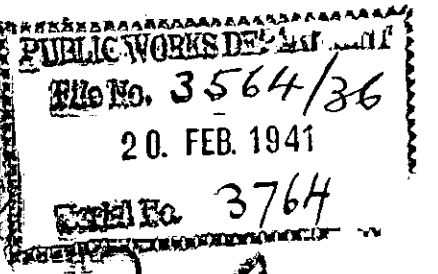
Electrical Engineer to Govt.

Submitted with S.N. ✓ 3385. ✓ 20

2. The necessary draft reply in terms of the remarks of the El. Engr. & Govt. ✓ of the Examiner O.A. at ✓ 59 but ✓ 63-64 put up for approval

GR
28-2-41.

MB. 21/2



20-2-41

No.3564/36-M.

P.W.D.,B.C., 5th March 1941.

To

Messrs.Manvi Bros.,
Gadag.

Subject:- Audit of the annual statt. of accounts.- Byadgi El.License, 1937.

Dear Sirs,

With ref.to your letter dated the 31-1-41, I am directed to state that the statements of accounts of your undertaking from the commencement up to the 31-3-1940 have been accepted.

2. I am however to forward for your information and necy.action extract paras. 4; 6, 7(a). (ii)& (iii), 7(b) (ii), (iii)& (iv) and 9(i) - (iv) of the audit report by the Examiner, Outside Audit.

* portion marked 'A'

3. With regard to your request for a reduction of the audit fees, I am to state that the last audit of the accounts of your undertaking covered the period from Jany.1937 to the 31-3-1940. Although the period was far in excess of one year, an audit fee of Rs.250/- only was demanded from you by the A.G.,Bombay. Govt. does not consider that there is any justification for a reduction in this amount. Pending the issue of further orders, a reduced fee of Rs.150/- will, with effect from the accounts for the year 1940-41, be charged to you for the audit of the annual statt.of accounts

Yours faithfully,

D.A.- Extracts refd.to.

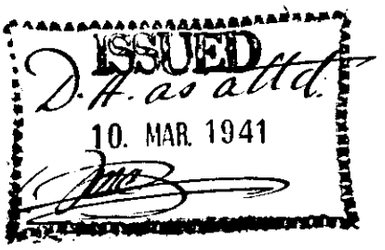
Copy ..

3564/36.

Copy forwarded to -

the A.G.,Bombay, with ref.to his letter No.O.A.247/1717,dated the 4-2-41; p 59

the El.Engr.to Govt.with ref.to his No.L.63/3830,dated 20-2-41.
p 61



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STATEMENT FORM.

1. Company, etc. Byadgi Electric License 1937. Manvi Brothers(Sole Prop. S.A. Manvi).
2. Account for year ending 1-4-40 to 31-3-41.
3. Year of working. Second
4. Motive power. Oil Engines

5.	Total capital expenditure at end of year (*not* capital of company.)	46860- 8-11	
6.	Revenue from electric supply.	6305-14-3	
7.	Revenue from meter rents and other sources (including interest on investments, if any).	356-5 -0	
8.	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	5317- 2-9	
9.	Gross profit before providing for interest, depreciation or reserve [cols. 6 *plus* 7—8].	1345- 0-6	
10.	Interest [on debentures and loans] and special charges.	250- 0-0.	
11.	Depreciation and reserve [for the year]. Writing off preliminary expenses included.	2580- 5-8	
12.	Ditto per cent. on col. 5.		5.51
13.	Financial result (col. 9—10 *plus* 11).	Loss - 1485-4-9	
14.	Ditto per cent. on col. 5.		3.17
15.	Units generated.	26859	
16.	Units sold.	22023	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	1663-4-0	0.991
18.	Oil, waste, water, engine room stores, etc.	639-13-9	0.381
19.	Wages and salaries excluding management (generation, distribution and public lamps together).	1456-4-9	0.868
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	248-10-6	0.148
21.	Rent, rates, and taxes.	170	0.101

22.	[a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses.	1078–4–6	0.642
22.	[b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a).	2891–2–6	1.722

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23.	Total working costs [cols. 17 to 22 added].	8147–8–0.	4.853

TECHNICAL DATA.

24.	Kilowatts conneted to public lamps.	5.15
25.	Total consumers connected (number).	125
26.	Total connections, kilowatts.	22 K.W.

Note. Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27.	Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load. Both figures may be given.)	17.66
28.	Station load / ~~Load factor~~ ~~units sold × 100~~ / ~~maximum load on feeders~~	Do.
29.	Plant capacity installed, kilowatts.	46.8 K.W.
30.	Average price in annas obtained per unit (col. 6 ÷ 16).	4.58 As.
31.	Percentage of dividend paid per year.	

32. The type and size of the generating plant with dates of installation thereof

1. A.C.E.C. Alternator No. 39827 K.V.A. 43.5, 3 phase 50 cycles, Volts 400/440 Amps. 57, 600 R.P.M.

2. Generator Machine No. 57818 , 230/242 Volts.

33. The nature of the supply—

a)	Generation, voltage, frequency, etc.	A.C. 400/440 Volts, 3 Phase, 50 cycles
(*b*)	Distribution, voltage, frequency, etc.	400/230 volts, 50 cycles.

E. Swaan

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[SEE SECTION 11 AND RULE 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS.

For the year ending ~~31st December 19~~ 31st March 1941.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. I.

Description of Capital.	Authorised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remaining unissued.	Total amount authorised.
				Nil				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II.

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent.	At per cent.	Total.		
Manvi Bros Gadag	Nil			46862-4-11		
Byadgi Municipality	5%			5000-0-0		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II. 51862-4-11

Total Capital Received. 51862-4-11

COMPANIES' ACCOUNTS.

No. III -CAPITAL ACCOUNT.

For the year ending ~~31st December 19~~ 31st. March 19 41.

Dr. Cr.

——	Expenditure up to end of previous year. ₹ a p	Expended during the year. ₹ a p	Total expenditure to ₹ a p	——	Receipts up to end of previous year ₹ a p	Received during the year. ₹ a p	Total receipts to ₹ a p
1. To preliminary expenses (to be specified).	Nil	Nil	Nil	By ordinary shares of.	Nil	Nil	Nil
2. To lands including law charges incidental to acquisition.	Nil	Nil	Nil	Ditto	Nil	Nil	Nil
				By preference shares of.	Nil	Nil	Nil
3. To buildings .	12388-12-6.	954-6-7	13343-3-1.	By Debenture stock.	Nil	Nil	Nil
4. To plant .	21391-6-7.	+11126/- +2669-13-9.	12935-4-4.	By mortgages and bonds.	Nil	Nil	Nil
5. To mains .	17774-3-9.	363-9-6	18137-13-3.				
6. To service connections.	-	102/-	102/-	By amounts received in anticipation of calls.	Nil	Nil	Nil
7. To transformers, etc.	Nil	Nil	Nil				
8. To meters, and fees for certifying under the Act.	420/-	133-12-0.	553-12-0.	By other receipts [to be specified]	Nil	Nil	Nil
				By M/S. Manvi Brothers Gadag	49985/5/11.	-8769/- +5645-15-0.	46865-4-11.
9. To general stores.	-	125/6/0	125/6/0				
				By Municipality	5000/-		5000/-
10. To special items (to be specified).							
Switchboard	1500/2/3		1500/2/3				
Ladders	-	163/-	163/-				
							51862-4-11.
Total expenditure	53474-9-1.	4511-15-10 -11126/-	46860-8-11.				
To balance of Capital Account.			5001-12-0.				
			51868-4-11.				51868-4-11

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT.

For the year ending ~~31st December 19~~ 31st March 1941.

Dr.	Rs. As. P.	Rs. As. P.	Cr	Rs. As. P.	Rs. As. P.
A.—Generation.			1. By sale of energy for lighting purposes.	4005-9-6	
1. To fuel . . .	1663-4-0 ~~1163-4-0~~		2. By sale of energy for power purposes.	Nil.	
2. To oil, waste, water and engine-room stores.	639-13-9		3. By sale of energy under special contracts.	Nil.	
3. To Proportion of salaries of engineers, superintendents and officers.	210-0-0		4. By public lighting.	2300-4-9	
4. To wages and gratuities.	458-0-0		5. By rental of meters and other apparatus on consumer's premises.	266-12-0	
5. To repairs and maintenance as follows:-			6. By rents receivable .	Nil.	
Buildings. . . .	Nil.		7. By transfer fees . .	Nil.	
Plant . . .	63-10-6		8. By service connections.	89-9-0	
To special items (to be specified).			9. By miscellaneous receipts from consumers.	Nil.	
		3034-12-3	10. By other items (to be specified).	Nil.	
					6662-3-3
B.— Distribution					
1. To proportion of salaries of engineers, superintendents and officers.	210-0-0				
2. To wages and gratuities	458-4-9				
3. To repairs, maintenance and renewals of mains.	Nil.				
4. To repairs, maintenance and renewals of transformers, etc.	Nil.				
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.	Nil.				
		668-4-9	C/O		6662-3-3

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT—CONTD.

DR.	Rs	As	Ps				CR. Rs	As	Ps
						B/F.	6662	8	3
C.—Public lamps.									
1. To attendance and repairs.	120	0	0						
2. To renewals, etc. . .	185	0	0						
				305	0	0			
D.—Rents, rates and taxes.									
1. To rents payable. .	120	0	0						
2. To rates and taxes. .	50	0	0						
				170	0	0			
E.—Management expenses.									
1. To Directors' remuneration.	Nil								
2. To management . .	118	15	3						
3. To general establishment charges.	709	5	3						
4. To Auditors of Company.	Nil.								
5. To Auditor appointed under the provisions of the Act.	250	0	0						
				1078	4	6			
F.—Law charges.									
To law expenses	Nil.								
G.—Depreciation.									
1. To depreciation in respect of leasehold works.	Nil.								
2. To depreciation in respect of buildings.	364	2	3						
3. To depreciation on plant.	1613	4	0			(not on 12 K.W. which was installed in this year.)			
4. To depreciaton on mains.	465	8	9						
5. To depreciation on transformers, etc.	---								
6. To depreciation on meters.	22	15	0						
7. To depreciation on general stores.	---								
				2465	14	0	6662	8	3

COMPANIES' ACCOUNTS.

NO. IV.--REVENUE ACCOUNT—CONCTD.

DR.	Rs. As P.	Rs. As P.		Rs. As P. CR.
G.—Depreciation—contd.			B/F	6662 -3-3
8. To depreciation in respect of ~~any other items (to be specified).~~ switchboard.	114-7-3	2580-5-3		
H.—Special charges.				
To special items ~~(to be specified).~~ Insurance	22-14-0	22-14-0		
Total expenditure.				
Balance carried to net revenue.			By balance carried over to Net Revenue Account.	1197- 5-6
		7859-8-9		7859-8-9.

V.—NET REVENUE ACCOUNT.

DR.	Rs. As P.	Rs. As P.		Rs. As P. CR.
To Balance from last account.	3269-0-4		1. By balance from last account.	Nil.
1. To interest on debentures accrued due to date	Nil.			
To Charity.	37-15-3			
2. To interest on mortgages and bonds accrued due to date.	Nil.		Less dividend paid	Nil.
			By amount carried to Reserve Fund.	Nil.
3. To interest on temporary loans accrued due to date.	250-0-0		2. By balance brought from Revenue Account (No. IV).	Nil.
4. To dividend on preference stock.	Nil.		3. By interest on money at deposit.	Nil.
5. To Income-tax paid	Nil.			
6. To balance applicable to dividend on ordinary stock or shares.	Nil.			
7. To Balance from Revenue A/C.	1197-5-6		By Balance carried over to Balance Sheet.	4754-5-1
	4754-5-1			4754-5-1

COMPANIES' ACCOUNTS.

NO. VI.-RESERVE FUND ACCOUNT.

Dr.		Cr.	
1. Amount paid out [items to be specified].	Nil.	1. By balance brought from last account.	Nil.
2. Amount of balance to next account.	Nil.	2. By amount brought from Net Revenue Account.	Nil.
		3. By interest on amount invested.	Nil.
		[Description of investments to be specified.]	
	-		-

VII.—DEPRECIATION FUND ACCOUNT.

Dr.-	Rs As P	Cr.	Rs As P.
To balance	----	1. By Balance from last account	3697-14-3
* On account of 57.1 K.V.A. transferred to Ranibennur Electric Company.	2357-0-0	2. By interest on investments. .	Nil.
		3. By amount brought from Revenue Account [see No. IV G.].	2580- 5-3
		[Description of investments to be specified].	
* Balance carried over to Balance Sheet.	3921-3-6		
	6278-3-6		6278-3-6

COMPANIES' ACCOUNTS.

No. VIII.-GENERAL BALANCE SHEET.

Dr.	Rs As P		Cr. Rs. As P
Liabilities.		*Assets.*	
1. To capital account: amount received as per Account No. III.	51862-4-11	1. By capital account: amount expended for works as per Account No. III.	46860- 8-11
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.	Nil.	2. By stores on hand	Nil.
3. To sundry creditors on open accounts.	2131-9- 0	3. By sundry debtors	1063- 4- 5
4. To net revenue account : balance at credit thereof.	Nil.	4. By preliminary expenses awaiting adjustment.	Nil.
5. To reserve fund account balance at credit thereof.	Nil.	5. By securities as held [cost price]	Nil.
6. To depreciation fund account.	3921-3- 6	6. ~~By special items (to be specified)~~ M/S Manvi Bros, Ranibennur.	4797- 3- 6
7. To special items [to be specified]		7. By cash at bankers . .	50- 1- 3
		8. By cash on hand . .	389-10- 3
		By net revenue bedit balance.	4754- 5- 1
Total.	57915-1- 5	Total.	57915- 1- 5

E S Manvi

COMPANIES' ACCOUNTS.

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold.					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.*	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts.
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
26859	8404	-	13619	-	22023	1390	3446	23413	5.15	125	- 1.2 KW	57.5 K.V.A.	17.66

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

Report on the Examination and Audit of the Annual Statements of Accounts, prescribed under the Indian Electricity Rules, 1937, of the Byadgi Electric Licensee 1937, for the year 1940-41.

*****

The Examination and audit of the statements of accounts for the year ended 31st March 1941 was carried out at the office of the Licensee at Gadag. The cash book, the consumers' accounts, the ledger and the bills were generally reviewed.

PREVIOUS AUDIT.

2. Para 4.

(a) The accounts are maintained according to financial year from the year 1941-42.

(b) Para 6.

The expenditure incurred during the year was shown separately. As regards the expenditure incurred upto March 1940, it was stated that attempts would be made to separate the expenditure under Mains, Service Connections, and street lighting.

(c) Para 7(b) (ii) (iii) and (iv).

It was stated that regular stores accounts, and time-sheets for the salaries and wages paid would be maintained now.

(d) Para 9(iv).

The plant list has not yet been maintained. The form in which it should be kept was explained in the course of audit and its maintenance is awaited.

CURRENT AUDIT.

3. The statements of accounts for 1940-41 and the financial and technical data statement, as revised during the course of audit, are appended to this report

p71

4. Statement III. Capital Expenditure.

(a) A.C.E.C.Alternators of 57.5 K.V.A. of the original value of Rs.11,126/- were transferred to Rani-bennur - Electric Company in October 1940 and a generator machine of 12 K.W. of the value of Rs.2,500/- was installed during the year. The total plant capacity installed amounts to 46.8 K.W., and the capital cost per K.W. of plant installed, works out to Rs.1,001/-.

(b) The percentage of turnover on the total capital expenditure works out to 14.2.

(c) The additions to the buildings, were in connection with the extension to Power House building.

pp 7-7

5. Statement IV. Revenue Account.

The number of units sold, the amount and the price per unit realized from the various classes of consumers together with the revenue from other sources, for the period 24-10-1938 to 31-3-1940 and the year 1940-41, are given below:-

	24-10-38 to 31-3-40.			1940-41		
	No.of units sold.	Amount Rs.	Price realised per unit sold (in Ans.)	No. of units sold.	Amount Rs.	Price realised per unit sold. (in Ans.)
Lighting & Fans.	14,208	4,074	4.59	13,619	4,005	4.71
Public - Lamps.	10,918	2,884	4.23	8,404	2,300	4.38
Total.	25,126	6,958	4.03	22,023	6,305	4.58
Meters		311			267	
Misc.receipts.		15			90	
		7,284			6,662	

During ...

During this year also only the amount realized in the period under audit was shown as receipts. It was stated that the suggestion made in para 7(a)(ii) & (iii) of the audit report for the year ended 31st March 1940, regardir the inclusion of the figures of receipts in respect of energy supplied and showing the outstandings under sundry debtors in the Balance Sheet, would be given effect to from the accounts for the year 1941-42.

6. Working Expenses.

The working expenses (excluding depreciation and interest charges) and the cost per unit generated for the period 24-10-1938 to 31-3-1940 and the year 1940-41 are given below:-

Items.	24-10-38 to 31-3-40.		1940-41.	
	Amount. Rs.	Cost per Unit generated. (annas).	Amount Rs.	Cost per unit generated. (annas).
Fuel.	2,477	1.203	1,663	0.991
Oil, waste, water etc.,	511	0.248	640	0.381
Wages and salaries - (excluding management)	1,952	0.948	1,456	0.868
Repairs & Maintenance.	96	0.047	249	0.148
Rent, rates and taxes.	365	0.177	170	0.101
Management and general establishment charges.	1,204	0.585	1,101	0.656
	6,605	3.208	5,279	3.145
Units generated.	32,944.		26,859	

The cost per unit generated has dropped from 3.208 to 3.145 annas. This was traced to the fact that in the preceding period, instead of charging the actual quantity consumed, the whole quantity of crude, kerosene, lubricating oils, and the bulbs purchased was charged in the accounts. In the period under audit, though no stores accounts were maintained, there happened to be no stock

on ...

on hand of the above items on 31-3-1941, and this has tended to reduce the expenditure.

Similarly though no time-sheets were kept, ~~¼~~ ¼ of the pay (Rs.120) of the Engineer was charged to Capital.

It was stated that regular stores accounts and time-sheets for the allocation of wages and salaries would be kept now.

Though the salaries payable upto March 1941 were adjusted in the accounts, a sum of Rs.53/- on account of Municipal Tax for the year 1940-41 which was paid in June 1941 was omitted to be adjusted in the accounts.

7. Statement V. Net Revenue Account.

The working of the year resulted in a net loss of Rs.1,485/- which together with the loss of Rs.3,269/- pertaining to the previous period has been carried forward to the Balance Sheet.

8. Statement VII. Depreciation Fund.Rs.3,921-3-6.

(a) The rates of depreciation adopted in the year under audit, together with those for the previous period are given below:-

	:24-10-1938 : to :31- 3-1940 :	1940-41.	
Buildings.			
Permanent.	1½%	2½%	No depreciation on additions after Divali charged.
Temporary.	3 %	5 %	
Plant & Machinery, including switch board.	7½%	7½%	No depreciation charged on additions in the year.
Mains, service connections.	3 %	2½%	
Meters.	No depreciation charged.	5 %	Only on the additions during the year charged.
Ladder.	-	10 %	

As ...

As pointed out in para 9 of the Audit Report for the period ended 31-3-1940, the rates of the depreciation charged are excessive.

(b) The amount to the credit of the fund on 31-3-1941 works out to 8.4 per cent of the depreciable assets.

9. Statement IX. Energy generated, sold, etc.,

The number of units sold at flat rate (unmetered energy) and at special rates should have been shown under the head "Special Contracts" and not merged under the head "Consumers by meter for lighting purposes" and the revenue derived therefrom should have been shown in statement IV. under the head "Sale of energy under special contracts". The licensee has agreed to follow the correct procedure in future.

10. The percentages of units lost in distribution and used on works amounted to 12.83 and 5.18 respectively.

11. There was no change in the rates charged to the consumers, during the year.

12. Estimated Deficit.

The results of working of the concern for the year 1940-41 calculated in accordance with the method adopted by the Electricity Advisory Committee discloses a deficit, and there is therefore no scope for a reduction in the rates charged at present.

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

It is requested that, in future communications on this subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted, and the reply addressed to—

THE ACCOUNTANT GENERAL,
QUEEN'S ROAD, BOMBAY.

Tel. address :—ACCOUNTS.

No. O.A. 247 / 1640

OFFICE OF THE ACCOUNTANT GENERAL,
QUEEN'S ROAD,

Bombay, NOV 29 19

FROM

THE ACCOUNTANT GENERAL,

BOMBAY,

To

The Secretary to the Government of Bombay,
Public Works Department,
B O M B A Y.

Subject :— The Byadgi Electric License, 1937.
Examination and audit of the accounts for the year 1940-41.

SIR,

With reference to the Government of Bombay, Public Works Department Resolution No.2581/36, dated 12-4-1939, I have the honour to forward herewith the audit report and the statements of accounts of the Byadgi Electric License, 1937, for the year 1940-41.

I have the honour to be,
Sir,
Your most obedient servant,

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

*****

NO. O.A.

Copy together with a copy of the audit report forwarded to the Electrical Engineer to Government of Bombay.

MB.

Submitted.

2 The statements of accounts pp 65-83
and the A.G's audit report pp 83
thereon Dfd/forwd referred
to in the letter under disposal
may be shown us to the El. Engr.
to Govt. for his remarks.

BH
8-12-41.

12/12/41

15/12

El. O. to El. Engr to Govt
7/15-12-41

ELECTRICAL ENGINEER
TO GOVERNMENT
Inwd. No. 2637
30 JUL 1942
File No. 4A63
P. W. D., ECHTAY

MB 2/12

PUBLIC WORKS
File No. 3564/36
-1. DEC. 1941
Serial No. 23509

Below U.O.R.No.3564/36/23509 dated the 15th December 1941, from Government in the Public Works Department.

No. 1463/1495 of 1942.

Bombay, 30th July 1942.

Returned, with compliments.

2. The accounts of the Company may be accepted, and copy of para.5, portion marked "A", and para.6, portion marked "B" may be forwarded to the Company for their attention.

3. Copy of para.9 of the audit report may be sent to the Company for their information and necessary action.

Electrical Engineer to Govt.

P.

MB.

Submitted with the necy.
D&Dft for approval.

PUBLIC WORKS DEPARTMENT
File No. 3564/26
31. JUL. 1942
Serial No. 18298

31-7-42

No.3564/36-M.

3564/

B.C. 26th Aug. 1942

To

Messrs. Manvi Bros.,
Gadag.

Subject:- Byadgi [illegible] License, 1937. Audit of the Annual Statement of Accounts for the year 1940-41.

Dear Sirs,

I am directed to inform you that the statement of accounts of your undertaking for the year 1940-41 has been accepted by Govt. and recorded. In this connection I am to forward for your attention extract paras 5 and 6, and also a copy of para 9 of the audit report for your information and necy. action.

2. The action taken by the Co. should please be reported to Govt., a copy of the report being forwarded to the A.G. Bombay, and the El. Engr. to Govt.

Yours faithfully,

Copy forwarded, with compliments, to:-

the A.G.Bombay (with ref. to his letter No.O.A.247/1640 dated the 29-11-41)
and
the El. Engr. to Govt. (with ref. to his No.L.A.63 1495, dated the 30-7-42)

for information.

D.A. Extract paras refd. to.-

DVS.
12/8.

No. 3564/36-M

W.D., B.C., 26 Jan

To,

Messrs. Manvi Bros.,

Gadag.

Subject: Byadgi El. License 1937:
Audit of the Annual
Statement of Accounts for
the year 1940-41.

Dear Sirs,

I am directed to invite attention to G.L. No. 3564/36-M, 26-8-42, and to request that the submission of the report called for therein may please be expedited.

D.A.:- Nil.

Yours faithfully,

25/1/43.

20/1/43.

25/1/43

No.3564/36-M.

P. W. D.
B.C., 19th Apr. 43.

To

M/S. Manvi Bros., Gadag.

Subject:- Byadgi El. License,1937.
Audit of the Annual Statement of Accounts for the year 1940-41.

.....

Dear Sirs,

I am directed to invite attention to G.L.No.3564/36-M, d/- the 179 the 26th August 1942, and subsequent reminder d/- the 26-1-43 & to request that the submission of the report called for therein may -- please be expedited.

9-6-43

Yours faithfully,

16.4.43

19/4/43

D.A.-Nil.

VR.16/

Report on the Examination and Audit of the Annual Statements of Accounts prescribed under the Indian Electricity Rules 1937, of the Byadgi Electric License, 1937, for the year 1941-42.

*****

The Examination and Audit of the Statements of Account for the period ended 31st March 1942, was carried out at th office of the Licensee at Gadag. The cash book, the consumers' accounts and the ledger were generally reviewed. The accounts of one month also were subjected to detailed audit. It was noticed that vouchers and payees' receipts were not kept on record in many cases. A sum of Rs.22-6-0 (vide details in statement 'A' appended) was omitted to be brought to account in the cash book. It was explained that the clerk concerned had already been dismissed and that the work of the clerk is now being checked by the Manager in charge. The balance on account of sundry debtors, for the supply of electrical energy as appearing in the Balance Sheet, should have been agreed with the total of the various outstanding items, as shown in the consumers' ledge as on 31-3-1942, in order to ascertain that the postings made in the ledger are correct. This, the licensee had agreed to do in future.

PREVIOUS AUDIT.

2(a) Para 2(b).

The expenditure incurred upto March 1940 has not yet been separated under mains, service connection and street lights.

(b) Para 2(c) and 6.

No stores accounts were maintained and no time sheets for salaries and wages were kept. The stores were debited to the heads for which purchases were made and at the end of the year value of stores (only in respect of Crude Oil and Lubricating Oil) on hand was ascertained and brought t account by necessary adjustment of the respective heads of accounts and debiting stores account. In respect of salaries, 33 1/3% of the salaries of the Engineer, Line-me &c., was charged to capital and the balance to revenue heads of accounts.

(c) Para 2(d).

No plant list, as suggested in this para, has yet been maintained.

The advisability of taking early action on the suggestions made in the above paras, with a view to bring out true working results of the undertaking, was again brought to the notice of the Licensee.

(d) Para 5.

The amount accrued during the year on account of sale of energy was shown as receipts, as suggested in this para in the period under audit.

CURRENT AUDIT.

3. The statements of accounts for 1941-42 and the Financial and Technical Data statement are appended to this report.

4. Statement III - Capital expenditure.

(a) The additions to buildings were in connection with the ...

the construction of quarters, gates to Power House buildings &c. The generation machine of 12 K.W.installed during the previous year was sold to Government at the book value, during the year under audit.

(b) Stores - 226.

This represents value of electrical goods which are held by the concern for the purpose of sale to the consumers at cost price.

(c) Street lights - Rs.558.

This includes revenue expenditure of about Rs.289-2-0 on account of renewal of bulbs, and should have been charged to Revenue under the head "C. Public Lamps". The Licensee may be asked to carry out the necessary adjustment in the accounts for 1942-43.

(d) The percentage of turnover on the total capital expenditure was 18.04 against 14.2 in the preceding year.

5. Statement IV - Revenue Account.

(a) The number of units sold, the amount and the price per unit realized from various classes of consumers, together with the revenue from other sources, for the years 1940-41 and 1941-42 are given below:-

Items	1940-41			1941-42		
	No. of units sold.	Amount. Rs.	Price realized per unit (Annas)	No. of units sold.	Amount. Rs.	Price realized per unit (Annas)
Lighting.	13,619.	4,005	4.71	10,334.	4,052	6.27
Public lamps	8,404.	2,300	4.38	9,123.	2,469	4.33
Special contracts.	-	-	-	6,789.	1,256	2.96
	22,023.	6,305	4.58	26,246	7,777	4.74
Meters.		267.			362	
Service connections.		-			125	
Misc. receipts.		90.			42	
		6,662.			8,306	

(b) Working expenses.

The working expenses (excluding depreciation and interest charges) and the cost per unit generated for the years 1940-41 and 1941-42 are given below:-

Items.	1940-41 Amount. Rs.	1940-41 Cost per unit generated. Annas.	1941-42 Amount. Rs.	1941-42 Cost per unit generated. Annas.
Fuel.	1,663.	0.991	2,137.	1.091
Oil, waste, water &c.	640.	0.381	623.	0.318
Wages and salaries (excluding management)	1,456.	0.868	1,244.	0.635
Repairs and Maintenance.	249.	0.148	728.	0.372
Rent, Rates & Taxes.	170.	0.101	233.	0.119
Management and general establishment charges.	1,101.	0.656	1,208.	0.616
	5,279.	3.145	6,173.	3.151
Units generated.	26,859.		31,337.	

During the period under audit, the accounts were maintained according to the financial year, but in the change-over from Diwali to financial year it was noticed that the figures of the preceding 5 months (Diwali i.e. November 1940 to March 1941) were revised up, and much time was spent in separating the transactions of the year 1941-42 and various adjustments had to be carried out in the accounts, in the course of audit. The accounts in the ledger are not kept in accordance with the heads of account shown in statements IV and V. For instance, charges for cotton waste, were included under Repairs & Maintenance of plant, the charges on account of public lamp attendance were merged under generation salaries and the charges on account of license fee (Rs.250) were shown under general establishment. The licensee has been asked to rectify these defects in future.

The revenue accrued, instead of that realized in cash, was brought to account and the flat rate consumers were shown under special contract, in the period under audit.

There was no change in the rates charged to the consumers in the year under review.

6. Statement V. Net Revenue Account.

The working of the year resulted in a net profit of Rs.112 which has been adjusted against the loss of Rs.4,754 pertaining to the previous period.

7. Statement VII. Depreciation Fund - Rs.5,692.

(a) The rates of depreciation adopted were the same as in the previous year.

(b) The amount to the credit of the fund works out to 12.4 percent of the depreciable assets.

8 ....

8. Statement VIII. Balance Sheet.

(a) Stores - Rs.1,668. This is made up of the following items

Crude Oil.	...	Rs. 1,368.
Lubricating Oil.		" 300.
		" 1,668.

(b) Sundry Debtors - Rs.1,436.

This includes a sum of Rs.28-7-6 being on account of difference in books. The licensee may be asked to locate this difference, or to adjust it to the account of Manvi Brothers, Gadag.

9. Statement IX.

The percentages of units lost in distribution and used on works amount to 2.1 and 14.2 against 12.8 and 5.2, in the previous year. This wide fluctuation in the percentages was explained to be due to the fact that the figures of units given under the heads "units used on works" are based on estimates, as there is no meter in the power house.

10. Electricity Duty.

(a) There are in all about 19 flat rate consumers of 20 to 60 watts lamps, but no duty is charged to them as required by Government Finance Department notification No.9326-A, dated 31-3-1939. The Licensee may be asked to charge the duty now.

(b) In respect of premises having more than one tenement, duty is charged only if the aggregate units consumed in respect of premises exceed the number of units, arrived at by multiplying the number of tenements by 12 units per tenement. It is not clear to this office whether the procedure followed is in accordance with the sanctioned rules on the subject.

11. Estimated Deficit.

The results of the working of the license, for the year 1941-42, calculated in accordance with the method adopted by the Electricity Advisory Committee, shows a deficit.

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

S.L.B. Shett
1-4-43

Statement showing the amounts not brought to account in the Cash Book.

Receipt No.	Date	Name of the party.	Amount of receipt. Rs.As.Ps.	Amount brought to account in the cash book. Rs.As.Ps.
1081	2-12-41.	Dr. Koliwad.	11- 6- 0.	Nil
553	4- 8-41.	R.S. C.B.Patil.	2- 8- 0.	2- 0- 0.
569	10- 8-41	Mr.A.P.Nanavati.	2- 0- 0.	1- 8- 0.
597	10- 8-41	Talkie.	5- 0- 0.	Nil.
"	7- 7-41	Touring Talkie.	3- 0- 0.	Nil
"	12- 7-41	Mr.L.A.G.Shelter.	2- 0- 0.	Nil.
			25-14- 0.	3- 8- 0.

STATEMENT FORM.

1.	Company, etc.	Byadgi Electric License 1937, Manvi Brothers (Sole Prop. S.A. Manvi,)Gadag).	
2.	Account for year ending	31-3-1942.	
3.	Year of working.	3rd.	
4.	Motive power.	Oil Engine.	
		Rs.-As.-Ps.	
5.	Total capital expenditure at end of year (*not* capital of company.)	46051 - 2 - 5.	
6.	Revenue from electric supply.	7776 -14 - 6.	
7.	Revenue from meter rents and other sources (including interest on investments, if any).	529 - 4 - 3.	
8.	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	6150 - 1 -11.	
9.	Gross profit before providing for interest, depreciation or reserve [cols. 6 *plus* 7—8].	2156 - 0 -10.	
10.	Interest [on debentures and loans] and special charges.	272 -14 - 0.	
11.	Depreciation and reserve [for the year]. Writing off preliminary expenses included.	1771 - 3 - 8/.	
12.	Ditto per cent. on col. 5.		3.85
13.	Financial result (col. 9—10 *plus* 11).	111 -15 -10.	
14.	Ditto per cent. on col. 5.		.24
15.	Units generated.	31337	
16.	Units sold.	26246	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	1.091
18.	Oil. waste, water, engine room stores, etc.	0.318
19.	Wages and salaries excluding management (generation, distribution and public lamps together).	0.635
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	0.372
21.	Rent, rates, and taxes.	0.119

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 0.605

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). 1.044

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23. Total working costs [cols. 17 to 22 added]. 4.184

TECHNICAL DATA.

24. Kilowatts connected to public lamps. 5.6 K.W.

25. Total consumers connected (number). 139

26. Total connections, kilowatts. 23.3 K.W.

Note. Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load. Both figures may be given.) 20

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times 24 \times 365}$ Station Load. 20

29. Plant capacity installed, kilowatts. 34.8

30. Average price in annas obtained per unit (col. 6 ÷ 16). 4.74

31. Percentage of dividend paid per year. --

32. The type and size of the generating plant with dates of installation thereof

1 A.C.E.C. Alternator No. 39827, K.V.A. 43.5, Phase 3, cycles 50, volts 400/440 Amps. 57, R.P.M. 600.

33. The nature of the supply—

(*a*) Generation, voltage, frequency, etc. A.C. 400/440 volts, 3 Phase, 50 cycles.

(*b*) Distribution, voltage, frequency, etc. A.C. 400/230 volts 50 cycles.

For Munvi Brothers

Munvi

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[See Section 11 and Rule 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS. Byadgi.

For the year ending 31st December 19 / 31st March 19 .

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. I.

Description of Capital.	Autho-rised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid -up.	Issued not paid-up	Remain-ing un-issued.	Total amount autho-rised.
				Nil.				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II.

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent.	At per cent.	Total.		
Manvi Brothers GADAG.				62739-10-11.		

Total Share Capital Paid-up, see No. I. Nil.

Total Loan Capital Borrowed, see No. II. 62739-10-11.

Total Capital Received. 62739-10-11.

COMPANIES' ACCOUNTS.

No. III -CAPITAL ACCOUNT. Byadgi.

For the year ending 31st December 19 .
31st. March 19 .

Dr. Cr.

——	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to	——	Receipts up to end of previous year	Received during the year.	Total receipts to
1. To preliminary expenses (to be specified).	-------Nil-------			By ordinary shares of.			
2. To lands including law charges incidental to acquisition.	--------Nil.--------			Ditto By preference shares of.			
3. To buildings .	13343-3-1.	511-9-6.	13854-12-7.	By Debenture stock.			
4. To plant .	12935-4-4.	300/ 19-15-6.	9955-3-10.	By mortgages and bonds.			
5. To mains .	18137-13-3.	577-1-9.	18714-15-0.				
5. To service connections.	102/-.	107-5/	209/5/	By amounts received in anticipation of calls.			
7. To transformers, etc.	-------Nil.-------						
8. To meters, and fees for certifying under the Act.	553-12/	280/8/	834/4/	By other receipts [to be specified] By Manvi Bros GADAG.	46862-4-11.	15877-6-0.	62739-10-11.
9. To general stores.	125-6-0.	100-6-9.	225-12-9.	By Municipality	5000/-	5000/-	Nil.
10. To special items (to be specified).							
I. Switch-board .	1500-2-3.	---	1500-2-3.				
II. Street Lights.	-----	558/1/-	558/1/-				
III. Ladders.	163/-	35/10/-	198/10/-				
Total expenditure	46860-8-11.	809-6-6.	46051-2-5.				
To balance of Capital Account.	8-14-0	---	16688-8-6.				
			62739-10-11.				62739-10-11.

For Manvi Brothers
Manvi

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT. Byadgi.

For the year ending 31st December 19 . / 31st March 19 .

DR.		CR.	
A.—Generation.		1. By sale of energy for lighting purposes.	4051-14-9.
1. To fuel . . .	2137-6-8.	2. By sale of energy for power purposes.	----------
2. To oil, waste, water and engine-room stores.	622-2-7.	3. By sale of energy under special contracts.	1255-12-9.
3. To Proportion of salaries of engineers, superintendents and officers.	200-0-0.	4. By public lighting.	2469- 3-0.
4. To wages and gratuities.	649-9-0.	5. By rental of meters and other apparatus on consumer's premises.	362- 4-0.
5. To repairs and maintenance as follows:-		6. By rents receivable .	25-0-0.
Buildings. . . .	118-4-6.	7. By transfer fees . .	
Plant . . .	511-9-3.	8. By service connections.	124-12-0.
To special items (to be specified).		9. By miscellaneous receipts from consumers.	17- 4-3.
		10. By other items (to be specified).	
	4239-0-0.		8306-2-9.
B.— Distribution			
1. To proportion of salaries of engineers, superintendents and officers.	200-0-0.		
2. To wages and gratuities	194-12-0.		
3. To repairs, maintenance and renewals of mains.	98- 5-9.		
4. To repairs, maintenance and renewals of transformers, etc.			
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.			
	493-1-9.		

COMPANIES' ACCOUNTS. Byadgi.

No. IV.-REVENUE ACCOUNT—contd.

Dr.					Cr.
C.—Public lamps.			Brought Forward		8306-2-9.
1. To attendance and repairs.	---	---			
2. To renewals, etc. . .	----	---			
D.—Rents, rates and taxes.					
1. To rents payable. .	50/-				
2. To rates and taxes. .	183-2-0.				
	233-2-0.				
E.—Management expenses.					
1. To Directors' remuneration.	---	---			
2. To management . .	186-14-9.				
3. To general establishment charges.	847-15-5.				
4. To Auditors of Company.	~~150-0-0~~.				
5. To Auditor appointed under the provisions of the Act.	150-0-0.				
	1184-14-2.				
F.—Law charges.					
To law expenses	--	--			
G.—Depreciation.					
1. To depreciation in respect of leasehold works.					
2. To depreciation in respect of buildings.	383-5-7.				
3. To depreciation on plant.	746-10-0.				
4. To depreciaton on mains.	473- 1-2.				
5. To depreciation on transformers, etc.	13-15-2.				
6. To depreciation on meters.	41-11-2.				
7. To depreciation on general stores.	112- 8-0.		Carried forward		8306-2-9.
	1771-3-1.				

COMPANIES' ACCOUNTS. Byadgi.

NO. IV.--REVENUE ACCOUNT—CONCTD

Dr.			Cr.		
G.—Depreciation—contd.			~~Carried~~ brought forward.		8306-2-9.
8. To depreciation in respect of any other items (to be specified).					
H.—Special charges.					
To special items (to be specified).					
Insurance - - -	22-14-0.				
Total expenditure.	7944- 3-0.				
Balance carried to net revenue.	361-15-9.				
	8306- 2-9.				8306-2-9.

V.—NET REVENUE ACCOUNT.

Dr.			Cr.		
Balance from ~~Loss~~ last account	4754-5-1		1. By balance from last account.		
1. To interest on debentures accrued due to date	250-0-0.		Less dividend paid		
2. To interest on mortgages and bonds accrued due to date.			By amount carried to Reserve Fund.		
3. To interest on temporary loans accrued due to date.			2. By balance brought from Revenue Account (No. IV).		361-15-9.
4. To dividend on preference stock.			3. By interest on money at deposit.		
5. To Income-tax paid					
6. To balance applicable to dividend on ordinary stock or shares.			By balance carried over to balance sheet.		4642- 5-4.
	5004-5-1.				5004-5-1.

COMPANIES' ACCOUNTS.

No. VI.-RESERVE FUND ACCOUNT. Byadgi.

Dr.			Cr.
1. Amount paid out [items to be specified].		1. By balance brought from last account.	Nil.
2. Amount of balance to next account.	Nil	2. By amount brought from Net Revenue Account.	Nil.
		3. By interest on amount invested.	
		[Description of investments to be specified.]	
	---		---

VII.—DEPRECIATION FUND ACCOUNT.

Dr.			Cr.
To balance	5692-6-7.	1. By Balance from last account	3921-3-6.
		2. By interest on investments. .	------
		3. By amount brought from Revenue Account [see No. IV G.].	1771-3-1.
		[Description of investments to be specified].	
	5692-6-7.		5692-6-7.

COMPANIES' ACCOUNTS.

NO. VIII-GENERAL BALANCE SHEET.

Byadgi.

DR. CR.

Liabilities.		*Assets.*	
1. To capital account: amount received as per Account No. III.	62739-10-11	1. By capital account: amount expended for works as per Account No. III.	46051-2-5.
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.		2. By stores on hand	1668-0-0.
3. To sundry creditors on open accounts.	2516-13-11.	3. By sundry debtors	1435-9-2.
4. To net revenue account : balance at credit thereof.		4. By preliminary expenses awaiting adjustment.	-----
5. To reserve fund account balance at credit thereof.		5. By securities as held [cost price]	-----
6. To depreciation fund account.	5,692-6-7	6. By special items(to be specified)	-----
7. To special items [to be specified]		7. By cash at bankers . .	248-4-9.
		8. By cash on hand . .	47-12-9.
		9. M/S. Manvi Brothers Ranebennur. . .	16855-13-0.
		10. Net Loss. . . .	4642-5-4.
Total.	70948-15-5.	Total.	70948-15-5.

For Manvi Brothers

Manv

COMPANIES' ACCOUNTS. BYADGI

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold.					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.*	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts.
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
31337	9123	6789	10334	----	26246	4440	651	30686	5.6	139	23.3	34.8	20

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

No.O.A.247/40 131

OFFICE OF THE ACCOUNTANT GENERAL.

BOMBAY, Apr 8 - 1943

To,

The Secretary to the Government of Bombay,
Public Works Department,
B O M B A Y

Subject:- The Byadgi Electric License, 1937.
Examination and audit of the accounts for the year 1941-42.

Sir,

With reference to the Government of Bombay, Public Works Department Resolution No.2581/36, dated 26-10-1942, I have the honour to forward herewith the audit report and the annual statement of accounts of the Byadgi Electric License, 1937, for the year 1941-42.

Your obedient servant,

(R. Sivaramakrishnan.)
Examiner, Outsider Audit.

No.O.A.

Copy together with a copy of the audit report forwarded to the Electrical Engineer to the Government of Bombay.

3564/36

32

Supt Bombay.

2. The audit report and the statement of accounts of the Boradgi El. License, for the year ended 31.3.1942, may be shown up to the El. Engr. to Govt. for remarks, if any.

15.4.43

9/15/4

U.O. to the Engr. Engineer, dt. 16-4-43

ELECTRICAL ENGINEER TO GOVERNMENT
Inwd. No. 1421
26 MAY 1943
File No. 1463
P. W. D., BOMBAY

PUBLIC WORKS DEPARTMENT
File No. 3564/36
-8. APR. 1943
Serial No. 7610

Below U.O.R.No.3564/36/7610
dated the 16th April 1943, from Government
in the Public Works Department.

No. AA63/ 936 of 1943.

Bombay, 26th May 1943.

Returned, with compliments.

2. The expenditure incurred upto March 1940 has not yet been separated under Mains Service Connections, and Street Lighting; no Stores Accounts have been maintained, and no time sheets of salaries and wages have been kept, although it was pointed out to the Company in Government letter No. 3564/36-M dated 5th March 1941. As this matter has been pending for a long time and has not yet been rectified, the Company should take immediate action in the matter.

3. Copies of Paras 4(c), 5(b) portion marked "A", and 8(b) of the audit report may be forwarded to the Company for information and necessary action.

4. The question of electricity duty is being taken up with the District Magistrate, Dharwar.

5. The accounts of the Company may be accepted.

Electrical Engineer to Govt.

M.B.

Submitted with refce. to the u.o.r. dated the 16-4-43 and with the necy. draft for approval.

23/6/43.
23/6/43

24/6

No.3564/36-M. P. W. D.
B.C., 25/6 June 1943

To

Messrs. Manvi Bros.,
Gadag.

Subject:- Byadgi El.License, 1937.
Examn.& audit of the accts.
for the year 1941-42.

Dear Sirs,

I am directed to inform you that the accts. of your undertaking for the year 1941-42 have been accepted by Govt. .....

MB.26/5

PUBLIC WORKS DEPARTMENT
File No. 3564/36
26. MAY 1943
Serial No. 11906

25/5

Govt. and recorded.

2. In this connection I am to forward for your informn. & action extract paras 4(c),5(b) & 8(b) of the audit report, & to request that the action taken should please be reported to Govt., a copy of the communication being forwarded direct to the A.G.,B'bay. and the El. Engr. to Govt.

3. I am also to point out that the expenditure incurred upto March 1940 has not yet been separated under Mains, Service Connections, and Street Lighting; no Stores Accounts have been maintained & nor have time sheets of salaries & wages been kept, although this was brought to your notice extract para.4 of the audit report forwarded

3564/36

forwarded to you with G.L.No.3564/36-M, dated the 5-3-41. As this matter has been pending for a long time and has not yet been rectified, you are requested to take immediate action, ~~which should be~~ and reported the same to Govt., a copy of the communication being sent direct to the A.G.,B'bay. & the El. Engr. to Govt.

D.A.:- Extract paras. refd. to.

23/6/43.

Yours faithfully,

24/6/43

Copy forwarded to -
the A.G.,B'bay, w.r. to his letter No.O.A.247/40, d/the 8-4-43

2. With regard to the question of levy of Electricity Duty refd. to in para.10 of the Audit Report, the A.G.,is informed that it is being taken up by the El.Engr.to Govt. with the Dist. Magistrate, Dharwar.

Copy to the El. Engr.to Govt.,w.r.to his No.LA 63/936 d/the 26-5-43.

23/6/43.

23/6/43

Sp. 23/6.

pp.137-141

Report on the Examination and Audit of the Annual Statement of Accounts prescribed under the Indian Electricity Rules, 1937, of the Byadgi Electric License, 1937, for the year 1942-43.

*****

pp.143-161

The Examination and Audit of the statement of accounts for the year 1942-43 was carried out at the office of the licensee at Gadag. The cash book, the consumers' accounts and the ledger were generally reviewed. It was again noticed that vouchers and payees' receipts were not kept on record in many cases. The balance on account of sundry debtors for the supply of electrical energy as appearing in the Balance Sheet was again not agreed with the total of the various outstanding items as shown in the consumers' ledgers as on 31-3-1943. In the absence of this agreement it cannot be ascertained whether the postings made in the ledger were correct. The licensee may be asked to do this in future.

PREVIOUS AUDIT.

p.101

2(a) Para 2(a) of last report:

The expenditure incurred upto March 1940 has not yet been separated under Mains, Service Connections and Street Lightings and no stores accounts nor plant list have been maintained as pointed out in the audit report for 1941-42.

p.103

(b) Para 4(c) of last report:

No adjustment on account of the expenditure of about Rs.289-2-0 incurred on renewal of bulbs has been carried out in the accounts for 1942-43.

CURRENT AUDIT.

pp.147-161

3. The statements of accounts for 1942-43 and the financial and technical data statement are appended to this report.

p.149 pp.173-175

4. Statement III - Capital expenditure:

(a) No capital works were carried out during the year under review. The additions under 'Plant', 'Mains' and 'Service connections' represent only the wages and salaries of the staff which should have been charged to the appropriate revenue head. The licensee may be asked to write back this expenditure to revenue in the accounts for 1943-44.

(b) The percentage of turnover to the total capital expenditure worked to 16.7 against 18.04 in the preceding year.

pp.151-155

5. Statement IV - Revenue Account:

(a) The number of units sold, the amount and the price per unit realised from various classes of consumers, together with the revenue from other sources, for the years 1941-42 and 1942-43 are given below:-

Items.	1941-42			1942-43		
	No. of units sold.	Amount. Rs.	Price per unit realised Annas.	No. of units sold.	Amount. Rs.	Price per unit realised Annas.
Lighting.	10,334.	~~4,082~~ 4,051	6.27	10,252.	4,036.	6.30
Public lamps.	9,123.	2,469	4.33	8,973.	2,754.	4.91
Special contracts.	6,789.	1,256	2.96	2,054	550.	4.28
	26,246.	7,777.	4.74	21,279	7,340.	5.52
Meters.		362.			398.	
Service connections.		125.			-	
Misc. receipts.		42.			6.	
		8,306.			7,744.	

The increase in the price realised per unit under 'Public lamps' was due to the application of the minimum charges during the months of June 1942 to March 1943 and that under 'Special contract' to the stoppage, during the period under review, of supply of current to a touring cinema which was being made at a low rate of 2.31 annas per unit and to the inclusion of Rs.51 on account of temporary lighting for which no units were accounted for. The rate at which this temporary lighting was charged was not on record. The licensee may be asked to keep such records in future.

The amount of Rs.4,036 under lighting does not represent the revenue accrued during the year but includes recoveries pertaining to the previous year which should have been credited to the sundry debtors account (or direct to statement No.V if the outstandings had not been brought to account under the sundry debtors as they should have been, by credit to revenue in the previous year). The defect was pointed out to the licensee who has promised to set it right in future. There was no change in the rates charged to the consumers during the period under audit.

(b) Working expenses:

The working expenses (excluding depreciation and interest charges) and the cost per unit generated for the years 1941-42 and 1942-43 are given below:-

Items.	1941-42		1942-43	
	Amount. Rs.	Cost per unit generated. Annas.	Amount. Rs.	Cost per unit generated Annas.
Fuel. ...	2,137.	1.091	1,688.	1.130
Oil, waste, water etc.	623.	0.318	426	0.285
Wages and salaries (excluding management). ...	1,244.	0.635	1,185.	0.793
Repairs & Maintenance.	728.	0.372	885.	0.592
Rent, rates and taxes.	233.	0.119	147.	0.100
Management and general establishment charges.	1,208.	0.616	1,547.	1.036
	6,173.	3.151	5,878.	3.936
Units generated.	31,337.		23,900.	

The ...

The increase in the cost on account of repairs and maintenance was due to the increase in the prices of materials and that under 'Management' to payment of bonus to staff for the first time during the period under audit.

6. Statement VII (p.157) - Depreciation Fund - Rs.7,497:

(a) The rates of depreciation adopted were the same as in the previous year.

(b) The balance to the credit of the fund works out to 16.2 of the depreciable assets against 12.4 in the previous year.

7. Statement IX (p.161) - Units generated, sold etc.

The percentages of units lost in distribution and used on works amounted to 1.66 and 9.3 against 2.1 and 14.2 in the previous year.

8. Electricity duty:

In respect of premises having more than one tenement duty is being charged with effect from 1-4-1944, it is understood, for all consumption of energy if it exceeds 12 units irrespective of the number of sub-tenants.

9. A calculation of the working results of the Company according to the method adopted by the Electricity Advisory Committee discloses a deficit.

6 JUL 19 4

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

STATEMENT FORM.

Byadgi.

1.	Company, etc.	Byadgi Electric License 1937(Manvi Bros Pro,S.A.Manvi Gadag
2.	Account for year ending	31-3-1943
3.	Year of working.	4th Year.
4.	Motive power.	Oil Engines
5.	Total capital expenditure at end of year (*not* capital of company.)	Rs 46345-12-11
6.	Revenue from electric supply.	Rs 7339-13-3
7.	Revenue from meter rents and other sources (including interest on investments, if any).	Rs 403- 4-10
8.	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	Rs 5878- 4-10
9.	Gross profit before providing for interest, depreciation or reserve [cols. 6 *plus* 7—8].	Rs 1864-13-3
10.	Interest [on debentures and loans] and special charges.	Rs .....
11.	Depreciation and reserve [for the year]. Writing off preliminary expenses included.	Rs 1804-15-9
12.	Ditto per cent. on col. 5.	3.89
13.	Financial result (col. 9—10 *plus* 11).	Rs 59-13-6
14.	Ditto per cent. on col. 5.	0.129
15.	Units generated.	23900
16.	Units sold.	21279

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	1.130
18.	Oil, waste, water, engine room stores, etc.	0.285
19.	Wages and salaries excluding management (generation, distribution and public lamps together).	0.793
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	0.592
21.	Rent, rates, and taxes.	0.100

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 1.036

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., whicn cannot properly be included under any of the heads 17 to 21 and 22 (a). 1.208

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23. Total working costs [cols. 17 to 22 added]. 5.144

TECHNICAL DATA.

24. Kilowatts conneted to public lamps. 5.6

25. Total consumers connected (number). 139

26. Total connections, kilowatts. 23.3

Note. Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load. Both figures may be given.) 20

28. ~~Load factor~~ $\frac{\text{station units sold} \times 100}{\text{maximum load on feeders} \times 24 \times 365}$ 20

29. Plant capacity installed, kilowatts. 34.8

30. Average price in annas obtained per unit (col. 6 ÷ 16). 5.52

31. Percentage of dividend paid per year. .....

32. The type and size of the generating plant with dates of installation thereof

One A.C.E.C.Alternator No.39827, 43.5 K.V.A. 3 Phase 50 Cycles 400 Volts 57 Amps R.P.M. 600

The nature of the supply—

a) Generation, voltage, frequency, etc. A.C.400/440 Volts 3 Phase 50 Cycles

b) Distribution, voltage, frequency, etc. 400/230 Volts 50 Cycles.

For Ghanni Brothers
V. R. Belle
MANAGER.

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[SEE SECTION 11 AND RULE 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS. Byadgi

For the year ending ~~31st December 19~~ 31st March 19 43.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. I.

Description of Capital.	Authorised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remaining unissued.	Total amount authorised.
				Nil				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II.

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent.	At per cent.	Total.		
Manvi Bros, Gadag.				64307-7-3		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II. 64307-7-3

Total Capital Received.

For Manvi Brothers

U. R. Manvi

MANAGER.

COMPANIES' ACCOUNTS.

NO. III -CAPITAL ACCOUNT.

For the year ending ~~31st December 19~~ 31st. March 19 43 Byadgi

Dr. Cr.

——	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to	——	Receipts up to end of previous year	Received during the year.	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of.			
2. To lands including law charges incidental to acquisition.				Ditto			
				By preference shares of.			
3. To buildings	13854-12-7	-2-15-6	13851-13-1	By Debenture stock.			
4. To plant	9955-3-10	100-0-0	10055-3-10	By mortgages			
5. To mains	18714-15-0	117-2-0	18832-1-0	and bonds.			
6. To service connections.	209-5-0	145-10-0	354-15-0	By amounts received in anticipation of calls.			
7. To transformers, etc.	.....	.....	.....				
8. To meters, and fees for certifying under the Act.	834-4-0	.....	834-4-0	By other receipts [to be specified] Manvi Bros Gadag	62739-10-11	1567-12-4	64307-7-3
9. To general stores.	225-12-9	-65-2-0	160-10-9				
Switch Board	1500-2-3	.....	1500-2-3				
10. To special items (to be specified).							
Ladder	198-10-0	....	198-10-0				
Street Light Ft	558-1-0	.....	558-1-0				
	46051-2-5	+362-12-0		46345-12-11			
		- 68- 1-6					
Total expenditure		294-10-6					
To balance of Capital Account.				17961-10-4			
			64307-7-3				64307-7-3

For Manvi Brothers
U. R. Bijapur
MANAGER.

COMPANIES' ACCOUNTS.

No. IV.-REVENUE ACCOUNT.

For the year ending ~~31st December 19x~~ 31st March 19 43. Byadgi

Dr.			Cr		
A.—Generation.			1. By sale of energy for lighting purposes.		4035-12-0
1. To fuel . . .	1688-1-1		2. By sale of energy for power purposes.		
2. To oil, waste, water and engine-room stores.	425-9-3		3. By sale of energy under special contracts.		549-12-6
3. To Proportion of salaries of engineers, superintendents and officers.	166-10-9		4. By public lighting.		2754- 4-9
4. To wages and gratuities.	506-5-0		5. By rental of meters and other apparatus on consumer's premises.		397- 8-0
5. To repairs and maintenance as follows:-			6. By rents receivable .		
Buildings. . . .	483-11-6		7. By transfer fees . .		
Plant . . .	324-15-3		8. By service connections.		
To special items (to be specified).			9. By miscellaneous receipts from consumers.		
			10. By other items (to be specified).		
	3595-4-10				
B.— Distribution					7737-5-3
1. To proportion of salaries of engineers, superintendents and officers.	200-0-0				
2. To wages and gratuities	102-2-0				
3. To repairs, maintenance and renewals of mains.	75-12-0				
4. To repairs, maintenance and renewals of transformers, etc.	.....				
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.					
	377-14-0				7737-5-3

COMPANIES' ACCOUNTS.

No. IV.-REVENUE ACCOUNT—CONTD.

Byadgi

Dr.			Cr.	
				7737-5-3
C.—Public lamps.				
1. To attendance and repairs.	210-3-0			
2. To renewals, etc. . .	1-2-0			
		211-5-0		
D.—Rents, rates and taxes.				
1. To rents payable. .	120-0-0			
2. To rates and taxes. .	26-9-0			
		146-9-0		
E.—Management expenses.				
1. To Directors' remuneration.				
2. To management . .	238-13-3			
3. To general establishment charges.	1185- 8-9			
4. To Auditors of Company.	.....			
5. To Auditor appointed under the provisions of the Act.	100-0-0			
		1524-6-0		
F.—Law charges.				
To law expenses		.....		
G.—Depreciation.				
1. To depreciation in respect of leasehold works.				
2. To depreciation in respect of buildings.	383-4-4			
3. To depreciation on plant.	754-2-0			
4. To depreciaton on mains.	479-10-4			
5. To depreciation on transformers, etc.	.....			
6. To depreciation on meters.	41-11-2			
7. To depreciation on general stores.	13-15-2			7737-5-3

Street L.Ft

COMPANIES' ACCOUNTS.

Byadgi

No. IV.-REVENUE ACCOUNT—contd.

Dr.			Cr.
			7737-5-3
C.—Public lamps.			
1. To attendance and repairs.	210-3-0		
2. To renewals, etc. . .	1-2-0		
		211-5-0	
D.—Rents, rates and taxes.			
1. To rents payable. .	120-0-0		
2. To rates and taxes. .	26-9-0		
		146-9-0	
E.—Management expenses.			
1. To Directors' remuneration.			
2. To management . .	238-13-3		
3. To general establishment charges.	1185- 8-9		
4. To Auditors of Company.	.....		
5. To Auditor appointed under the provisions of the Act.	100-0-0		
		1524-6-0	
F.—Law charges.			
To law expenses		.....	
G.—Depreciation.			
1. To depreciation in respect of leasehold works.			
2. To depreciation in respect of buildings.	383-4-4		
3. To depreciation on plant.	754-2-0		
4. To depreciaton on mains.	479-10-4		
5. To depreciation on transformers, etc.	.....		
6. To depreciation on meters.	41-11-2		
7. To depreciation on general stores.	13-15-2		7737-5-3

Street L.Ft

COMPANIES' ACCOUNTS.

NO. VI.-RESERVE FUND ACCOUNT.

Byadgi.

Dr.		Cr.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance to next account.		2. By amount brought from Net Revenue Account.	
		3. By interest on amount invested.	
		[Description of investments to be specified.]	
	Nil		Nil

VII.—DEPRECIATION FUND ACCOUNT.

Dr.		Cr.	
To balance	7497-6-4	1. By Balance from last account	5692-6-7
		2. By interest on investments. .	
		3. By amount brought from Revenue Account [see No. IV G.].	1804-15-9
		[Description of investments to be specified].	
	7497-6-4		7497-6-4

COMPANIES' ACCOUNTS.

NO. VIII.-GENERAL BALANCE SHEET. Byadgi

DR. CR.

Liabilities.		*Assets.*	
1. To capital account: amount received as per Account No. III.	64307-7-3	1. By capital account: amount expended for works as per Account No. III.	46345-12-11
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.		2. By stores on hand	3418-0 -0
3. To sundry creditors on open accounts.		3. By sundry debtors	1566-15-8
4. To net revenue account : balance at credit thereof.	3056-9-8	4. By preliminary expenses awaiting adjustment.	
5. To reserve fund account balance at credit thereof.		5. By securities as held [cost price]	
6. To depreciation fund account.	7497-6-4	6. By special items(to be specified)	
7. To special items [to be specified]		7. By cash at bankers . .	1122- 1-10
		8. By cash on hand . .	118-15-0
		9. Manvi Bros Ranebennur	17673- 6-0
		10 By stock of Match Box	33-12-0
		11 Net Loss	4582- 7-10
Total.	74861-7-3	Total.	74861-7-3

For Manvi Brothers

V. R. Desai

COMPANIES' ACCOUNTS.

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.*

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold.					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.*	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts.
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
23900	893	2054	10252	.....	21279	2224	397	23503	5.6	139	23.3	34.8	20

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

For Ahmedabad Electric Supply Co. Ltd.
U. R. Ausekar
MANAGER.

No.O.A./ 247/869
OFFICE OF THE ACCOUNTANT GENERAL,
BOMBAY,

6 JUL 1944

To,
The Secretary to the Government of Bombay,
Public Works Department,
BOMBAY.

Sub: The Byadgi Electric License:
Examination and Audit of the accounts for the year ended 31-3-1943.

Sir,

With reference to× the Government of Bombay, P.W.D. Resolution No.2581/36, dated 26-10-1942 I have∝ the honour to forward herewith the audit report and the annual statement of accounts of the Byadgi Electric License,1937, for the year ended 31-3-1943. ⊙

pp. 137-139

2. It is suggested that extract paragraphs 1, 2, 4(a), 5(a) - portions marked A & B of the report be forwarded to the licensee for necessary action.

Your obedient servant,

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

NO. O.A./

Copy, with a copy of the audit report, forwarded to the Electrical Engineer to Government.

× will be put up if read.

∝ pp. 137-141 anli

⊙ pp. 143-161 anli

;64/36 164

No. 567.

Page 294, *Appendix* 5—

Insert the following below serial No. 197 :—

197-A	Inspection notes of the Sub-divisional office by the Executive Engineer, Part I (Administrative) and Part II (Accounts).	5

(G.R., No. 1044/27, dated 7th December 1934.)

(Correction No. 567, Bombay P.W.D. Manual, dated 3rd January 1935.)

TO GOVERNOR
Inwd. No. 4444
18 AUG 1944
File No. SAG3
P. W. D., BOMBAY

No. 568.

(*ii*) *Page* 297, *Appendix* 5—

Insert the following as entry No. 300-A, renumbering the existing entries "300-A" and "300-B" (introduced by correction slip No. 305) as "300-B" and "300-C" :—

300-A	Pay bills and acquittance rolls where they are maintained separately in the case of the non-gazetted temporary Revenue establishment named in remarks column, for whom no service rolls are to be maintained.	35	Canal Chowkidars. Regulator Chowkidars. Weir Mukadams. Tapalis. Regulator Khalasis. Boat Tyndals. Khalasis. Sub-divisional Chowkidars, etc., etc.

Note.—Service rolls in the case of the above non-gazetted establishment which are now with Divisional Officers should continue to be preserved for a period of 35 years.

(G.M., No. 7917/27-E, dated 2nd July 1934.)

(Correction No. 568, Bombay P.W.D. Manual, dated 3rd January 1935.)

No. 569.

PUBLIC WORKS DEPARTMENT
File No. 3564/36
6 JUL. 1944
Serial No. 18657

Page 301, *Appendix* 5

In the second column against serial No. 441 *add* the following :—

"and acquittance rolls relating thereto."

(G.R., No. 1044/27, dated 26th September 1934.)

(Correction No. 569, Bombay P.W.D. Manual, dated 3rd January 1935.)

E/. Br.
Submitted.
2 The Elo Engr. to Govt. may, in the first instance, be requested E.O. to offer his remarks.

Below U.O.R.No.3564/36/16657 dated the 10th July 1944, from Government in the Public Works Department.

No. FA 63 2103 of 1944.

Bombay, 8/14 August 1944.

Returned, with compliments.

2. The Company may be asked to explain why neither a reply was sent nor any action taken on Government letter No. 3564/36-M, dated the 25th June 1943.

xfh. 21-26.

3. A copy of paras.1, 4(a) and 5(a) portions marked "A" and"B" of the audit report may be sent to the Company for information and necessary action.

off 127-141.

4. The accounts of the Company may not be accepted until the audit remarks on the accounts for the year 1941-42 have been attended to.

x included in the ref. above.

Electrical Engineer to Govt.

P.

El. Br.

Submitted with a draft for appl.

2. The accts. of the undertaking may not be accepted until a satisfactory reply is received from them.

3. As suggested by the Examiner O.A. p. 163 extract para. 2 of the audit report p. 137 may also be forwarded to the undertaking. A.I. 137-'41

ABA
9/8/44

CU
10.VIII.44

El Bo 8/8

PUBLIC WORKS DEPARTMENT
File No 356436
8. AUG. 1944
Serial No. 2181

No. 3564/36-El.

P.W.D.,
B.C., 16th Aug. 44.

To
Messrs Mauvi Bros.,
Gadag.

Subj: The Byadgi Electric License, 1937:
Exam. and audit of accts.
for 1942-43.

Dear Sirs,

I am directed to forward herewith extract paras 1, 4(a) and 5(a)⊙ from the audit report on the accts. of your undertaking for the year ended the 31st Mar. '43 for your information and necy. action which should pl. be communicated to Govt., the A.G., B'bay, and the El. Engr. to Govt.

2. I am also to forward herewith extract para. 2 from the audit report and to observe that you have not carried out the audit suggestions

× p. 137 ante
⊙ Portions marked 'A' & 'B' only on p. 137 ante
p. 137 ante
p. 137

3564/36.

refd. to therein, although you were requested to do so in G.L. No. 3564/36-M, d. the 25th June 1943. It may pl. be explained now why neither a reply to this letter was sent nor any action taken in the matter.

pp. 136-36

D.A. – Extract paras. refd. to

Yours faithfully,

Copy to –

p. 112 The A.G., Bombay, with ref. to his letter No. O.A. 247/869, d. the 6-7-44.

The El. Engr. to Govt., with ref. to his No. LA 62/2103, d. the 8-8-44. p. 115

ISSUED with [illegible]
On 18/8/44

ABA
9/8/44

D.S. (9.8.44.)

9.VIII.44

MANVI BROTHERS,

ELECTRIC LIGHT & POWER SUPPLIERS GADAG.
(Dist:- Dharwar.)

Head Office :- GADAG.
Branches :- Haveri, Byadgi & Ranebennur.

Date 8-9-1944 194

To

The Deputy Secretary to the Government
of Bombay
Public Works Department, Bombay.

Subject :- The Byadgi Electric License 1937, Examination and Audit of accounts for 1942-43.

Sir,

We beg to acknowledge the receipt of your letter No. 3564/36-EL dated 16th August 1944 pp. 167-168 we are receiving our attention to the above as well as to the letter No. 3564/36-M. dated 25th June 1944, and inform your honour for the action taken in the matter as early as possible. pp. 134-136

We beg to remain

Sir

Your Most Obedient Servant
For Manvi Brothers
V. R. Desai
MANAGER.

3564/36 170

El. Br.

Await.

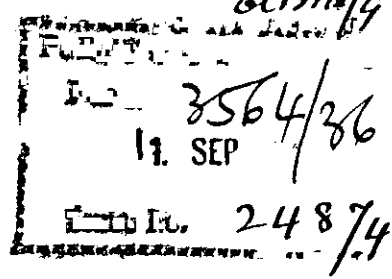
ABA
12/9/44

12/9/44

S. A. S. ✓

Await (1-11-44).

14/9



N.A ELB
11-9-44

MANVI BROTHERS,

Electric Light & Power Suppliers GADAG.

Dist :- DHARWAR.

Date 3-11-1944

To

The Deputy Secretary to the Government
of Bombay, Public Works Depart
Ment, Bombay

Subject:- Byadgi Electric License 1937
Audit of accounts for 1942-43.

Sir,

With reference to your letter No. 3564/38-El. dated 16th August 1944, we here-with beg to inform your Honour that we have carried out the suggestions made there in and shown to the Auditor, which please note.

No.4 Statement No.3 Capital Expenditure.
Adjusted in the account as per Audit remarks.

2(a) Para 2(a) of last report.
The work which is half done will be compl eted within short period.

b) Para 4 (c) of last report.
The work carried out and shown to the Auditor.

Yours faithfully
V.R. Manvi
MANAGER.

Copy forwarded to The Accountant General and the Electrical Engineer for information.

3564/36 272

30548

El. Br.

Submitted with ref. to the G.L. within. pp. 167-168

2. The accounts of the undertaking may now be accepted after ref. to the A.G., Bbay & the El. Engr. to Govt

7-11-44

7.8.44

In D.S.(1.44)22

25 NOV 1944

Bldg 2449 63

OFFICE OF THE ACCOUNTANT GENERAL

ACCOUNTANT GENERAL'S OFFICE
6 NOV. 1944
BOMBAY

Seen and passed on with compliments to the Electrical Engineer to Govt.

2. Any remarks necessary on the replies will be included in the audit report on the annual statement of accounts for 1943-44 which will be sent to Govt separately.

Examiner, C.A.

U.O.R. to Govt. P.W.D.
No. O.A./2449
Bombay, 22.10.1944

ELECTRICAL DEPARTMENT
Diary No. 3564/36
6 NOV. 1944
Serial No. 30548

6.11.44

Below U.O.R.No.O.A/2049 dated the 22nd November 1944, from the Examiner, Outside Audit, Bombay.

=====

No. LA 63 3533 of 1944.

Bombay, 25th November 1944

Passed on, with compliments, to Government in the Public Works Department.

Electrical Engineer to Gov

P.

3564/36/32777
(Sec Br)

Submitted with reference to the O.W. of the 7-11-44.
2. The necessary draft is put up for approval.

7/12/44

No. 3564/36 EC.

P.W.D.
Dt. 12th Nov'44

2

Messrs Mancer Bros., Bagay.

Subject: The Bagay Electric Licence, 1937-

Audit of accounts for the year ended the 31-3-43

Sir,

With reference to your letter of the 3-11-44 I am directed to inform you that the accounts of your undertaking for the year ended the 31-3-43 have been audited by Govt. and recorded.

Yours faithfully

ISSUED
On 13/11/44
E I Bgy 287/11

PUBLIC WORKS DEPARTMENT
File No. 3564/36
15. NOV. 944
Serial No. 32777

Copy for information to [illegible]

The A.S., Bdoa with reference to his No. O.A/2049 of the 22-11-44.

13/11/44 The Exec. Engr. Bgy. Prov. with reference to his No. EA 63/3553 of the 25-11-44.

Report on the Examination and Audit of the Annual Statement of Accounts prescribed under the Indian Electricity Rules, 1937, of the Byadgi Electric License, 1937, for the year 1943-44.

*****

The Examination and Audit of the Annual Statement of Accounts of the above license for the year 1943-44 was carried out at the office of the Licensee at Gadag.

2. The Cash Book, the consumers' records and the ledger were generally scrutinised. It was noticed that many vouchers and payees receipts were not on record. The licensee may please be asked to keep all the vouchers and receipts on record in future.

PREVIOUS AUDIT.

5.101

3. Para 2(a) of the Audit Report for 1941-42.

(i) Separation of the expenditure incurred upto 31-3-1940 under Mains, Service Connections, and Street-lightings, and
(ii) Maintenance of store accounts and plant list.

No action has yet been taken. As these points are outstanding for a long time the licensee may please be asked to take early action in the matter.

CURRENT AUDIT.

4. The statements I to IX prescribed under the Indian Electricity Rules, and the statement of Financial & Technical Data are appended.

5. Statement III - Capital expenditure Rs.45,533/-.

(a) The total capital expenditure is reduced by Rs.813/- principally due to the adjustments suggested in the previous report.

(b) The percentage of turnover to capital expenditure works out to 20.2 as against 16.7 for the preceding year.

(c) The capital cost of the undertaking per K.W.of plant installed works out to Rs.1,309.

6. Statement IV - Revenue Account.

Sales - The receipts from the sale of energy and other sources together with the units sold to the different classes of consumers, and the price realised per unit sold for the years 1942-43 and 1943-44 are compared below:-

Items.	1942-43			1943-44		
	Units sold.	Amount. Rs.	Price per unit realised in annas	Units sold.	Amount Rs.	Price per unit realised in annas.
By sale of energy for -						
1. Lighting.	10,252.	4,036.	6.30	11,281.	5,865.	8.32
2. Special contract.	2,054.	0,550.	4.28	718.	368.	8.20
3. Public lamps.	8,973.	2,754.	4.91	6,383.	2,393.	6.00
4. Total.	21,279.	7,340.	5.52	18,382.	8,626.	7.51
5. Meters.		398.			403.	
6. Misc. receipts.		6.			170.	
7. Grand total.		7,744.			9,199.	

The ....

The levy of surcharge at 33 1/3% on the amounts of the bills for the supply of energy (vide para 2 of Government P.W.D.Order No.6041/36, dated 13-3-1943 as amended by the Order of 1-4-43) is the main reason for the general rise in the total of the amount from energy sales as well as the prices per unit realise under all headings. The steeper rise under "Special contract" (i.e. mostly flat rate consumers) is, in addition, due to the absence in 1943-44 of any supply of energy at specially low rates, such as that for a cinema for a part of the preceding year.

7. Working expenses:

The working expenses (excluding depreciation and interest charges) and the cost per unit generated for the years 1942-43 and 1943-44 are detailed below:-

Items.	1942-43		1943-44	
	Amount Rs.	Cost per unit generated in annas.	Amount Rs.	Cost per unit generated in annas.
1. Fuel.	1,688.	1.13	1,559.	1.19*
2. Oil,waste etc.	426.	0.29	1,184.	0.90*
3. Wages & Salaries - (excluding management)	1,185.	0.79	1,307.	1.00
4. Repairs & Maintenance	885.	0.59	1,635.	1.24
5. Rent,rates & taxes.	147.	0.10	147.	0.11
6. Management & general establishment - charges.	1,547.	1.04	2,202.	1.68
7. Total.	5,878.	3.94	8,034.	6.12
8. Units generated.	23,900.		21,019.	

* In the absence of the store accounts, these charges were not proved to the satisfaction of audit.

The rise in expenditure in 1943-44 due to the increase in prices of materials (including those required for the maintenance of the Guest-House at Byadgi) and the grant of dearness allowance to the staff, coupled with the lesser number of units generated in 1943-44, account generally for the rise of 36.6% and 55.4% in the total expenditure and the total cost per unit produced respectively in 1943-44. The rise of over 200% in the unit cost under "Oil,waste etc." was also partly due, it is understood, to worn out piston rings.

8. Statement VII - Depreciation Fund. Rs.9,251/-.

The balance to the credit of the Fund works out to 20.3 of the depreciable assets in the 5th year of working against 16.2% of the preceding year.

9. Statement VIII - Balance Sheet.

Sundry Debtors Rs.19,477/- includes "Manwi Brothers, Ranibennur" Rs.18,338/- and "staff" Rs.154/-. Settlement of these items may be expedited.

10 .....

10. Statement IX - Units generated, sold etc.

The percentage of units used on works and of those lost in transit work out to 11.70 and 0.84 respectively as against 9.3 and 1.66 respectively in the preceding year.

11. Time Sheets.

Time Sheets have not been maintained and the licensee may be advised to maintain the same in support of the allocation of expenditure on salaries and wages between capital and revenue and the detailed heads thereunder.

12. As the capital expenditure incurred has not yet been fully established, no calculation of the working results for 1943-44 according to the method adopted by the Advisory Committee has been made.

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

STATEMENT FORM.

1. Company, etc. Ryadgi Electric License 1937 (Manvi Bros, Gadag)
2. Account for year ending 31-3-1944
3. Year of working. 5th Year
4. Motive power. Oil Engines

5.	Total capital expenditure at end of year (*not* capital of company.)	Rs 45533- 4-2
6.	Revenue from electric supply.	Rs 6468- 8-3
7.	Revenue from meter rents and other sources (including interest on investments, if any).	Rs 2598- 0-6
8.	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	Rs 8033-13-9
9.	Gross profit before providing for interest, depreciation or reserve [cols. 6 *plus* 7—8].	Rs 1032-11-0
10.	Interest [on debentures and loans] and special charges.	NIL
11.	Depreciation and reserve [for the year]. Writing off preliminary expenses included.	Rs 1753-14-11
12.	Ditto per cent. on col. 5.	3.849
13.	Financial result (col. 9—10 *plus* 11).	6.118
14.	Ditto per cent. on col. 5.	
15.	Units generated.	21019
16.	Units sold.	18382

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	1.187
18.	Oil. waste, water, engine room stores, etc.	0.901
19.	Wages and salaries excluding management (generation, distribution and public lamps together).	1.417
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	0.823
21.	Rent, rates, and taxes.	0.112

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 1.676

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). 1.335

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23. Total working costs [cols. 17 to 22 added]. 7.451

TECHNICAL DATA.

24. Kilowatts conneted to public lamps. 5.6

25. Total consumers connected (number). 134

26. Total connections, kilowatts. 23.3

Note. – Where there is also a tramway load the ratio of the (Kilowatts connected-exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load. Both figures may be given) 24.7

28. Load factor $\frac{\text{Station units sold} \times 100.}{\text{maximum load on feeders} \times 24 \times 365}$ 24.7

29. Plant capacity installed, kilowatts. 34.8

30. Average price in annas obtained per unit (col. 6 ÷ 16). 5.82

31. Percentage of dividend paid per year. Nil

32. The type and size of the generating plant with dates of installation thereof
One A.C.E.C.India Alternator No.39827. 43.5 K.V.A. Phase 3 Cycles 50
400 Volts 7 Amps R.P.M. 600

33. The nature of the supply—

(*a*) Generation, voltage, frequency, etc. A.C. 400/440 Volts 3 Phase 50 Cycles

(*b*) Distribution, voltage, frequency, etc. 400/230 Volts 50 Cycles

For Messrs Brothers
V.R.Bucca
MANAGER.

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[See Section 11 and Rule 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS.

For the year ending 31st December 19 . / 31st March 19 . Byadgi

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. I.

Description of Capital.	Authorised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remaining unissued.	Total amount authorised.
				Nil				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II.

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent.	At per cent.	Total.		
anvi Brothers Gadag				63913-13-9		
R.N.H.				.....		
Haveri				610-5-3		
				64524-3-0		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II.

Total Capital Received. 64524-3-0

For Manvi Brothers

V. R. Bulli

MANAGER.

COMPANIES' ACCOUNTS.

NO. III - CAPITAL ACCOUNT.

For the year ending ~~31st December 19~~ 31st. March 19 44

Byadgi

Dr | Cr

	Expenditure up to end of pervious year.	Expended during the year.	Total expenditure to		Receipts up to end of previous year.	Received during the year	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of. Ditto			
2. To lands including law charges incidental to acquisition.				By preference shares of.			
3. To buildings.	13851-13-1	.....	13851-13-1				
4. To plant.	10053-3-10	-100-0-0	9955-3-10				
5. To mains.	18832-1-0	-117-2-0	18714-15-0				
6 To service connections	354-15-0	-145-10-0	209-5-0	By Debenture stock			
7. Switch-board etc	1500-2-3	.....	1500-2-3	By mortgages and bonds,			
8. To meters, and fees for certifying under the Act.	834-4-0	.....	834-4-0	By amounts received in anticipation of call			
9. To general stores	160-10-9	-160-10-9	.....				
10. To special items (to be specified).				By other receipts [to be specified]			
11 Street light fitting	558-1-0	-289-2-0	268-15-0				
12. Furniture				Hanvi Bros Gadag			63913-13-[illegible]
13. Storage Tank				Haveri			610- 5-[illegible]
14. To transformers,							
15. Ladder	198-10-0	.....	198-10-0				
16.							
17.							
Total expenditure	46345-12-11	-812-8-9	45533-4-2				64524-3-0
To balance of Capital Account.			18990-14-10				
			64524-3-0	For Hanvi Brothers			64524-3-0

V. R. Bulig

MANAGER.

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT.

For the year ending ~~31st March 19~~ 31st December 19 44

Byadgi

DR.			CR	
A.—Generation.			1. By sale of energy for lighting purposes.	4393-4-0
1. To fuel . . .	1558-14-9		2. By sale of energy for power purposes.	
2. To oil, waste, water and engine-room stores.	1184- 5-0		3. By sale of energy under special contracts.	275-0-0
3. To Proportion of salaries of engineers, superintendents and officers.	813-4-0		4. By public lighting.	1795-4-3
4. To wages and gratuities.			5. By rental of meters and other apparatus on consumer's premises.	402-8-0
5. To repairs and maintenance as follows:-			6. By rents receivable .	
Buildings. . . .	256-4-5		7. By transfer fees . .	
Plant . . .	508-0-6		8. By service connections.	
To special items (to be specified).			9. By miscellaneous receipts from consumers.	
			10. By other items (to be specified).	
			Surcharge	2157-12-2
			Fees for repairs	33- 8-0
		4320-12-6		
B.— Distribution				9062-4-5
1. To proportion of salaries of engineers, superintendents and officers.	430-2-0			
2. To wages and gratuities				
3. To repairs, maintenance and renewals of mains.	316-9-0			
4. To repairs, maintenance and renewals of transformers, etc.				
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.				
		746-11-0		9062-4-5

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT—CONTD.

Bysdgi

DR.			CR.
C.—Public lamps.			9062-4-5
1. To attendance and repairs.	63-13-0		
2. To renewals, etc. . .	554-7-0		
		618-4-0	
D.—Rents, rates and taxes.			
1. To rents payable. .	120-0-0		
2. To rates and taxes. .	26-9-0		
		146-9-0	
E.—Management expenses.			
1. To Directors' remuneration.			
2. To management . .	1073-8-0		
3. To general establishment charges.	1020-3-3		
4. To Auditors of Company.			
5. To Auditor appointed under the provisions of the Act.	100-0-0		
		2193-11-3	
F.—Law charges.			
To law expenses			
G.—Depreciation.			
1. To depreciation in respect of leasehold works.			
2. To depreciation in respect of buildings.	345-4-9		
3. To depreciation on plant.	746-10-0		
4. To depreciaton on mains.	467-13-7		
5. To depreciation on transformers, etc.	112-8-0		
Switch Board xxxxxxxxx 6. To depreciation on meters.	41-11-2		
7. To depreciation on general stores.	5-3-7		
xxxx xxx Service			9062-4-5

COMPANIES' ACCOUNTS.

NO. IV.--REVENUE ACCOUNT—CONCTD

By adgt

DR. CR.

G.—Depreciation—contd. Ladder	19-12-9			9062-4-5
8. To depreciation in respect of any other items (to be specified).				
Street Light Fitting	13-15-2			
H.—Special charges.		1753-14-11		
To special items (to be specified).	7-14-0			
Insurance				
Total expenditure.		9787-12-8		725-8-3
Balance carried to net revenue.				
		9787-12-8		9787-12-8

V.—NET REVENUE ACCOUNT.

DR. CR.

1. To interest on debentures accrued due to date	4582-7-10	1. By balance from last account.	
2. To interest on mortgages and bonds accrued due to date.		Less dividend paid	
		By amount carried to Reserve Fund.	
3. To interest on temporary loans accrued due to date.		2. By balance brought from Revenue Account (No. IV).	
4. To dividend on preference stock.			
5. To Income-tax paid		3. By interest on money at deposit.	4-4-4
6. To balance applicable to dividend on ordinary stock or shares.			132-4-7
	725-8-3		
	5308-0-1		5308-0-1

COMPANIES' ACCOUNTS.

NO. VI.-RESERVE FUND ACCOUNT. Hyadgi

DR.		CR.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance to next account		2. By amount brought from Net Revenue Account.	
		3. By interest on amount invested.	
		[Description of investments to be specified.]	
	Nil		Nil

VII.—DEPRECIATION FUND ACCOUNT.

DR.		CR.	
To balance	9251-5-3	1. By Balance from last account	7497-6-4
		2. By interest on investments.	
		3. By amount brought from Revenue Account [see No. IV G.].	
		[Description of investments to be specified].	1753-14-11
	9251-5-3		9251-5-3

COMPANIES' ACCOUNTS.

NO VIII-GENERAL BALANCE SHEET. Byadgi

Dr.			Cr.
Liabilities.		*Assets.*	
1. To capital account: amount received as per Account No. III.	64524-3-0	1. By capital account: amount expended for works as per Account No. III.	45533-4-2
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.		2. By stores on hand	2979-0-0
3. To sundry creditors on open accounts.	431-9-2	3. By sundry debtors	19476-15-3
4. To net revenue account : balance at credit thereof.		4. By preliminary expenses awaiting adjustment.	
5. To reserve fund account balance at credit thereof.		5. By securities as held [cost price]	
6. To depreciation fund account.	9251-5-3	6. By special items(to be specified)	
7. To special items [to be specified]		7. By cash at bankers . .	42-10-6
		8. By cash on hand . .	1003-12-4
		Loss	5171-7-2
	74207-1-5		74207-1-5
Total.	74207-1-5	Total.	74207-1-5

For Hanvi Brothers
V. R. Bulig
MANAGER.

COMPANIES' ACCOUNTS.

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold.					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.*	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts.
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
21019	6383.34	717.80	11281	.....	18382.14	2160	177	20842	5.6	134	23.3	34.8	24.7

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

For Messrs. Blackburn
V. R. Bucca
MANAGER

No.O.A./2920.
OFFICE OF THE ACCOUNTANT GENERAL,
BOMBAY, 23 FEB 1945

To, -
The Secretary to Government,
Public Works Department,
BOMBAY.

Sub: The Byadgi Electric License, 1937.
Examination and audit of the annual statement of accounts for the year ended 31-3-1944.

Sir,

I have the honour to forward herewith a copy of the audit report on the accounts of the Byadgi Electric License, for the year ended 31-3-1944 together with a copy of the statement of accounts.

2. Extract paragraphs 3,9 and 11 of the audit report may be forwarded to the Undertaking for information and necessary action.

Your obedient servant,

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

No.O.A./

Copy, together with a copy of the audit report, forwarded to the Electrical Engineer to Government.

3564/36
6801

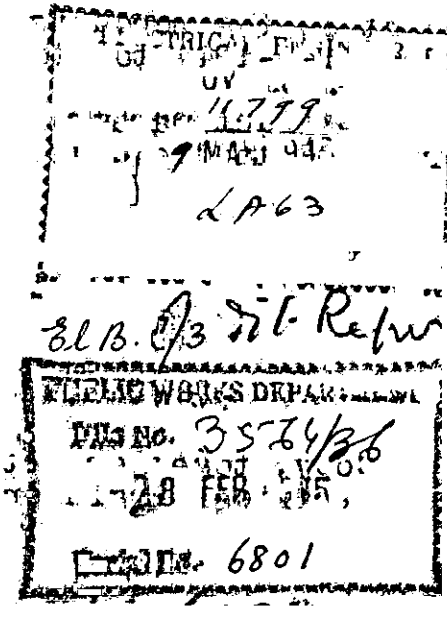
El. Bv.

The El. Engr. to Govt. may be requested no. to offer his remarks on the accts. of the licensee for 1943-44.

5.3.45

2/3/45

(5.4.45)



Below U.O.R.No.3561/36/6801 dated the 7th March 1945, from Government in the Public Works Department.

No. 4969 of 1945.

Bombay, 9th March 1945.

Returned, with compliments.

2. Previous Audit: Para.3 of the audit report - Reference is requested to the Company's letter dated the 3rd November 1944 (page 171).

3. The accounts of the Company may be accepted, and a copy of paras.2, 9 and 11 of the audit report may be forwarded to the Company for their information and necessary action.

Electrical Engineer to Govt.

3564/36/7974

Submitted with reference to Govt. O.M. dtd 5-3-45.

2. The necessary draft is sent up for approval.

RO
15/3/45

P.W.D.

No. 3564/36 SC.

RO March 1945
22nd

To,

The Hon'ble Mr. Nawaz Khan, Yadav,
Minister for Public Works,
Bombay.

Subject: Audit of accounts for the
year ending the 31-3-44.

Sir,

I am directed to inform you that the accounts of your undertaking for the year ended the 31-3-44 have been accepted by Govt. and records.

2. I am therefore to forward for information and necessary action, extract paras 2, 3, 9 & 11 of the audit report by the A.G., Bombay. The action taken by you should also be communicated to Govt, the A.G., Bombay & the Secy. to Govt.

Yours faithfully,

Copy to -

The A.G., Bombay, with reference to his letter No. OA/1520 dt. 23-2-45.

The Secy. to Govt., with reference to his No. SA 163/4965 dt. 13-3-45.

RO 15/3/45

Amount (1-5 HC) 16/3

Extract paras. referred to.

ELB 9/3

PUBLIC WORKS DEPARTMENT
File No. 3564/36
Serial No. 7974
ISSUED
On 23/3/45

205 3564/36/1974
O.W.D.

No. 3564/36 SC.

R.C. 21st May 1945

To

Messrs Manvi Bros., Gadag.

Subject:— Audit of accounts for the year ended the 31-3-44.

Gentlemen,

I am directed to invite reference to S.L. No. 3564/36 SC., dated the 22-3-45, and to request the favour of an early reply.

Yours faithfully,

17/5/45.

pa. 17/5/45

Issued 22/5/45

17/5

Await (23-6-45)

3564/36/7974

PWD.

No. 3564/36 Sc(1).

Dated, the 24th July 1945.

To

M/s Mamni Bros., Kadaf.

Dear Sirs,

Subject:- Audit of accounts for the year ended the 31-3-44.

I am directed to invite reference to this office No. 3564/36 Sc.(1) dated the 22-3-45, and subsequent reminder, dated the 21-5-45, and to request the favour of an early reply.

20/7/45 (24) 20/7/45 Yours faithfully,

Illegible

Illegible
24/7

207 3564/36/224

No. 3564/36-SC (1).

A.C. 1/Septr. 1945.

To

Messrs Jhansi Sugar Co., Ltd.

Dear Sirs,

Subject:— Audit of accounts of the Byadgi Sc. Licensed for the year 1943-44.

I am directed to invite attention to Sc. No. 3564/36 SC(1) dt. the 22-7-45 & subsequent reminders dt. the 21-8-45 & 23-9-45, on the subject mentioned above and to request the favour of an early reply.

Yours faithfully

1/9/45

1/9/45

Dy. Secretary to Govt.

3564/36/7978

DWD

R.C. 21st Nov. 1945.

No. 3564/36 E.C.(1).

To

Messrs Dhanvi Bros., Gadag.

Subject- Accounts for the year 1943-44.

Dear Sirs,

I am directed to invite reference to E.L. No. 3564/36 dt. 22-8-45 and subsequent reminders of the 21-5-45, 23-7-45 & 3-9-45 on the subject mentioned above, and to request the favour of an early reply.

Yours faithfully, &c.

19/11/45 (Waste of time, energy, stationery & postage stamps).

Jos 19/11/45

20/11 [illegible] 19/11/45 [illegible]

3564/36/14889

OFFICE OF THE ACCOUNTANT GENERAL, BOMBAY.

Returned with compliments.

2. The annual statements of accounts of this Company for the year 1944-45 have not yet been received in this office in spite of repeated reminders.

3. The audit of the accounts of the Company for the year ended 31-3-1945 is, however, proposed to be taken up in November 1946 and the necessary report will be sent to Government immediately thereafter.

17.4.46

Examiner, O.A.

U.O.R. to Govt. in P.W.D.
No. O.A. 1751 7 APR 1946

P. W. D.
File No. 3564/36
Serial No. 14889.

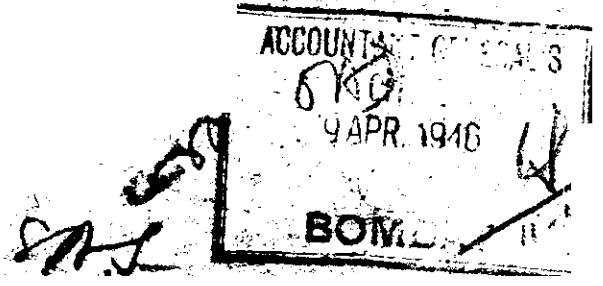
Await
20/4/46

Reminded.

2. The A.G. Bombay, may be requested
to state when the accounts for
the year 1944-45, together with the audit
report thereon, may be expected.

8/4/46 8/4/46

U.O. to A.G. Bay & 9-4-46



P.T.O

(original in file No.5653/36)

MANVI BROTHERS,
Electric Light & Power Suppliers, Gadag.

Dist. Dharwar.

Head Office: GADAG

Branches: Ranebennur, Byadgi and Haveri.

Gadag, 6th May 1946.

To

The Deputy Secretary to the Government of Bombay,
Public Works Department, Bombay.

Subject: Accounts for the year 1944-45 in respect of Gadag, Haveri, Byadgi and Ranebennur.

Sir,

With reference to your letter No.5715/36 El. dated 30-4-1946 and 2223/36-El. dated 2-5-46, we herewith beg to inform your honour that we will submit our accounts to the Accountant General as early as possible, which please note.

Yours faithfully,
for Manvi Brothers.

Sd.
MANAGER.

25
8/5/46

3564/36/19001

E & Br(1)

Main file No 3564/36 re: accounts of the Nyadzi Elec. Licence has been sent to the S.O. (Elec. Insd) under U.O. No. 526/16014 EE(1), dated the 7-5-46. Reply may be awaited. A copy of this communication is proposed to be shown in U.O. to the A.G.

RO
18/5/46

DMO
18/5/46

Addn No 5315/36 (5586 Ontd. separately, Dy)

EE Br I
18/5

P. W. D.
File No. 3564/36
Serial No. 19001

3564/36

SA

STATEMENT FORM.

1. Company, etc. Byadgi Electric License 1937 (Manvi Brothers, Gadag)
2. Account for year ending 31-3-1945.
3. Year of working. 6th Year.
4. Motive power. Oil Engine

5.	Total capital expenditure at end of year (*not* capital of company.)	7073-13-8 2359- 0-7	45864-11-6
6.	Revenue from electric supply.		9432-14-3
7.	Revenue from meter rents and other sources (including interest on investments, if any).	Meter 408-0-0 Rent Majuri 6-0-0 Interest 6-4-0	420-4-0
8.	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.		12194- 2-0
9.	Gross profit before providing for interest, depreciation or reserve [cols. 6 *plus* 7—8].	Loss	2341- 0-7
10.	Interest [on debentures and loans] and special charges.		Nil.
11.	Depreciation and reserve [for the year]. Writing off preliminary expenses included.		1770- 2-1
12.	Ditto per cent. on col. 5.	3.86	3.86
13.	Financial result (col. 9—10 *plus* 11).	Loss	4111- 2-8
14.	Ditto per cent. on col. 5.		8.96
15.	Units generated.	23670	
16.	Units sold.	20078	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	1814- 9-5	1.227
18.	Oil, waste, water, engine room stores, etc.	1314- 9-3	0.889
19.	Wages and salaries excluding management (generation, distribution and public lamps together).	1861-15-9	1.259
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	1149- 9-8	0.777
21.	Rent, rates, and taxes.	120-0-0	0.081
		C.O. @	4.233

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 5907-10-9. 3.993

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). 1795-14-1. 1.214

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23. Total working costs [cols. 17 to 22 added]. 13964- 4-11. 9.440

TECHNICAL DATA.

24. Kilowatts conneted to public lamps. 4.8

25. Total consumers connected (number). 134

26. Total connections, kilowatts. 16.6

Note. – Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load. Both figures may be given) 25.9

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times 24 \times 365}$

29. Plant capacity installed, kilowatts. 35

30. Average price in annas obtained per unit (col. 6 ÷ 16). 7.52

31. Percentage of dividend paid per year.

32. The type and size of the generating plant with dates of installation thereof

One A.C.E.C. India & Alternator No.398227, 43.5 K.V.A.,
3 Phase, 50 Cycles, 400 Volts, 57 Amps., R.P.M. 600.

33. The nature of the supply—

(*a*) Generation, voltage, frequency, etc. A.C. 400/440 Volts, 3 Phase, 50 cycles.

(*b*) Distribution, voltage, frequency, etc. 400/230 Volts , 50 Cycles.

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[See Section 11 and Rule 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS. Byadgi

For the year ending ~~31st December 19~~ 31st March 1945.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. I.

Description of Capital.	Autho-rised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remain-ing un-issued.	Total amount autho-rised.
				Nil.				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II.

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent.	At per cent.	Total.		
M/S. Manvi Brothers Gadag. Ranebennur. Haveri.				69647-4-8 Nil. Nil. 69647-4-8.		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II. 69647-4-8

Total Capital Received.

COMPANIES' ACCOUNTS. BYADGi

NO. III -CAPITAL ACCOUNT.

For the year ending ~~31st December 19~~ 31st. March 1945.

Dr. Cr.

——	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to	——	Receipts up to end of previous year	Received during the year.	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of.			
2. To lands including law charges incidental to acquisition.				Ditto By preference shares of.			
3. To buildings .	13851-13-1	NIL.	13851-13-1	By Debenture stock.			
4. To plant .	9955-3-10	"	9955-3-10	By mortgages and bonds.			
5. To mains .	18714-15-0	"	18714-15-0				
6. To service connections.	209-5-0	"	209-5-0	By amounts received in anticipation of calls.			
7. To ~~transfor~~ switch-board ~~mers~~, etc.	1500-2-3	"	1500-2-3				
8. To meters, and fees for certifying under the Act.	834-4-0	"	834-4-0	By other receipts [to be specified] Mannir Bros Gadag	64.524-3-0	5123-5-8	69647-4-8.
9. To general stores.	Nil.	143-7-4	143-7-4				
Street light fitting	268-15-0	Nil.	268-15-0				
10. To special items (to be specified).	Nil.	51-12-0	51-12-0				
furniture							
storage Tank . .	~~136-4-0~~	136-4-0	136-4-0				
Ladder . . .	198-10-0	Nil.	198-10-0				
	45533-4-2	+331-7-4	45864-11-6.				69647-4-8.
Total expenditure			23782-96				
To balance of Capital Account.							
			69647-4-8.				69647-4-8.

COMPANIES' ACCOUNTS.

NO. IV.-REVENUE ACCOUNT. ~~Gadagx~~ Byadgi.

For the year ending ~~31st December 19x~~ 31st March 1945.

Dr.				Cr.	
A.—Generation.			1. By sale of energy for lighting purposes.		4914- 5-0
1. To fuel . . .	1814- 9-5		2. By sale of energy for power purposes.		
2. To oil, waste, water and engine-room stores.	1314- 9-3		3. By sale of energy under special contracts.		249- 8-0
3. To Proportion of salaries of engineers, superintendents and officers.	1083-15-9		4. By public lighting.		1910- 0-8
4. To wages and gratuities.			5. By rental of meters and other apparatus on consumer's premises.		408- 0-0
5. To repairs and maintenance as follows:-			6. By rents receivable .		
			7. By transfer fees . .		
Buildings. . . .	122- 1-0		8. By service connections.		
Plant . . .	382- 6-6		9. By miscellaneous receipts from consumers.		
To special items (to be specified).			10. By other items (to be specified).		
			Interest		6- 4-0
			Surcharges		2359- 0-7
		4717-9-11	E. Majuri		6- 0-0
B.— Distribution					9853- 2-3
1. To proportion of salaries of engineers, superintendents and officers.	548-15-0				
2. To wages and gratuities					
3. To repairs, maintenance and renewals of mains.	25- 6-6				
4. To repairs, maintenance and renewals of transformers, etc.					
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises. Service Wires	111-12-0				
		686-1-6	C.F.		9853- 2-3

Total Co. 5403-11-5

COMPANIES' ACCOUNTS. Gadag Byadgi.

NO. IV.-REVENUE ACCOUNT—CONTD.

B. D 5403-11-5

DR.				CR.
			B.F.	9853-2-3
C.—Public lamps.				
1. To attendance and repairs.	229- 1-0			
2. To renewals, etc. . .	507-15-0			
		737-0-8		
D.—Rents, rates and taxes.				
1. To rents payable. .	120-0-0			
2. To rates and taxes. .				
		120-0-0		
E.—Management expenses.				
1. To Directors' remuneration.				
2. To management . .	2595-10-0			
3. To general establishment charges.	3212- 0-0			
4. To Auditors of Company.				
5. To Auditor appointed under the provisions of the Act.	100-0-0			
F.—Law charges.				
To law expenses		5907-10-9		
G.—Depreciation.				
1. To depreciation in respect of leasehold works.				
2. To depreciation in respect of buildings.	346- 4-8			
3. To depreciation on plant.	746-10-0			
4. To depreciaton on mains.	467-13-7			
5. To depreciation on transformers, etc. (Switchboard)	112- 8-0			
6. To depreciation on meters.	41-11-2			
7. To depreciation on general stores.	5- 3-7			
		1720-3-0		
Total C.O.	13888-9-10		C.F.	9853-2-3

COMPANIES' ACCOUNTS.

Byadgi.

No. IV.—REVENUE ACCOUNT—CONCTD

Dr. Cr.

G.—Depreciation—contd. Ladder	19-12-9		B.F.		9853- 2-3
8. To depreciation in respect of any other items (to be specified). Storage Tank	16- 3-2				
Street light fitting	13-15-2				
H.—Special charges.					
		*&&) 1770-2-1			
To special items (to be specified). Insurance	25-12-0				
		~~1770-2-1~~			
~~[illegible]~~					
			Loss		4156- 9-2
Balance carried to net revenue.					
Bad debts written off	3- 6-6				
Diesel oil storage written off	42- 0-0				
		45-6-6			
		14009-11-5			14009-11-5

V.—NET REVENUE ACCOUNT.

Dr. Cr.

1. To interest on debentures accrued due to date			1. By balance from last account.		
2. To interest on mortgages and bonds accrued due to date.			Less dividend paid		
			By amount carried to Reserve Fund.		
3. To interest on temporary loans accrued due to date.			2. By balance brought from Revenue Account (No. IV).		
4. To dividend on preference stock.					
5. To Income-tax paid			3. By interest on money at deposit.		~~6-4-0~~
6. To balance applicable to dividend on ordinary stock or shares.					

COMPANIES' ACCOUNTS.

No. VI.-RESERVE FUND ACCOUNT.

Dr.		Cr.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance to next account.		2. By amount brought from Net Revenue Account.	
		3. By interest on amount invested.	
		[Description of investments to be specified.]	
	Nil.		Nil.

VII.—DEPRECIATION FUND ACCOUNT.

Dr.		Cr.	
To balance	11021-7-4	1. By Balance from last account	9251-5-3
		2. By interest on investments. . .	
		3. By amount brought from Revenue Account [see No. IV G.].	1770-2-1
		[Description of investments to be specified].	
	11021-7-4		11021-7-4

COMPANIES' ACCOUNTS. Byadgi.

NO VIII-GENERAL BALANCE SHEET.

DR. CR.

Liabilities.		*Assets.*	
1. To capital account: amount received as per Account No. III	69647-4-8	1. By capital account: amount expended for works as per Account No. III.	45864-11-6
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.		2. By stores on hand	3033-12-3
3. To sundry creditors on open accounts.	1168-7-2	3. By sundry debtors	20238-15-11
4. To net revenue account : balance at credit thereof.		4. By preliminary expenses awaiting adjustment.	
5. To reserve fund account balance at credit thereof.		5. By securities as held [cost price]	
6. To depreciation fund account.	11021-7-4	6. By special items(to be specified)	
7. To special items [to be specified]		7. By cash at bankers . .	1451-8-6
		8. By cash on hand . .	1920-2-8
		Loss	9328-0-4
	81837-3-2		81837-3-2
Total.	81837-3-2	Total.	81837-3-2

For Manvi Brothers

V. R. Bulla

MANAGER.

Byadgl.

COMPANIES' ACCOUNTS.

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold.					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.*	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts.
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
23670	6791.2	660.4	12627	------	20078.6	3036	555.4	23114.6	4.8	134	16.6	35	25.9

231

For Manor Electric Co.
V. R. Bulla
MANAGER.

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

Report on the Examination and Audit of the Annual statement of Accounts prescribed under the Indian Electricity Rules,1937, of the Byadgi Electric License,1937, for the year 1944-45.

*** *** ***

The Examination and Audit of the Annual Statement of Accounts of the Byadgi License for the year 1944-45 was carried out at the office of the Licensee at Gadag in the month of July 1946. Most of the books of accounts are kept in the Kannada script and they were generally scrutinised. It has been suggested to the Licensee that all the vouchers should be kept in order and serially numbered in future so that it should not be necessary to make search for any voucher that is required. This remark is applicable to all the four concerns of the licensee.

The statements of accounts I to IX and the statement of Financial and Technical Data are appended to this report.

2. Statement III - Capital Account:

(a) As suggested in the previous audit reports, the company has been collecting information for the separation of the expenditure upto 31.3.1940 under 'Mains', 'service connections' etc. and has promised to take complete action in the matter by the next year. The action taken by the undertaking regarding this point and the maintenance of plant list (vide para 3(ii) of the last report) will be seen at the next audit.

(b) The capital cost per K.W. of plant installed works out to about Rs.1,310/-.

(c) The percentage of turnover to the total capital expenditure comes to 21.5 as against 20.2 for the past year.

3. Statement IV - Revenue Account:

(a) The receipts from the sale of energy and other sources together with the units sold to the different classes of consumers, and the price realised per unit sold for the years 1943-44 and 1944-45 are compared below:-

Items.	1943-44. Units sold.	1943-44. Amount Rs.	1943-44. Price per unit realised in As.	1944-45. Units sold	1944-45. Amount Rs.	1944-45. Price per unit. realised in As.
Sale of energy for						
1. Lighting.	11,281	5,865	8.32	12,627	6,553	8.30
2. Special contracts. (fixed rates)	718	368	8.20	660	333	8.07
3. Public Lamps.	6,383	2,393	6.00	6,791	2,547	6.00
Total.	18,382.	8,626	7.51	20,078	9,433	7.52
Meter rents.		403			408	
Misc. receipts.		170			12	
Total....		9,199			9,853.	

(b) Under Government,P.W.D.letter No.6331/36-EL dated 17.8.1944, the company was informed that surcharge could not be levied by the company from 15.8.1944. Permission was, however, later on granted to the company to levy the same from 29.1.1945. The company has, however, actually collected surcharge throughout the year. It was stated by the licensee that the matter has been represented to Government. The decision of Government in the matter may kindly be intimated to this office.

4. Statement IV - Working expenses:

(a) The working expenses (excluding depreciation and interest charges etc.) and the cost per unit generated for the years 1943-44 and 1944-45 are compared below:-

Items.	1943-44. Amount Rs.	1943-44. Cost per unit generated in annas.	1944-45. Amount Rs.	1944-45. Cost per unit generated in annas.
1. Fuel.	1,559	1.19	1,815	1.23
2. Oil, waste, etc.	1,184	0.90	1,315	0.89
3. Wages & salaries. (excluding management.)	1,307	1.00	1,862	1.26
4. Repairs and maintenance.	1,635	1.24	1,150	0.78
5. Rent, rates and taxes.	147	0.11	120	0.08
6. Management and general Establishment charges.	2,202	1.68	5,934	4.01
Total.....	8,034	6.12	12,196	8.25
Units generated.	21,019		23,670	

(b) A sum of Rs.100/- being the cost of a pump was charged to 'repairs to plant' instead of to capital. The licensee has agreed to carry out adjustment in the next accounts which will be verified at the next audit.

The rise in the cost per unit generated is due mainly to the grant of higher pay to staff, payment of supervision charges, and the grant of dearness allowance throughout the year as against a few months in the past year.

5. Statement ~~VIII~~ VII - Depreciation Fund Account:

The balance in the credit of the fund was Rs.11,021/- at the close of the year, which comes to about 24.1% of the depreciable assets in the 6th year of working of the undertaking.

6. Statement IX - Units Generated, Sold.

The percentage of units used on works and those lost in transmission works out to 12.83 and 2.34 respectively as against 11.70 and 0.84 in the past year.

7. General:

As the capital expenditure incurred has not yet been fully established, correct calculation of the working results for 1944-45 according to the method adopted by the Advisory Committee cannot be made.

for Examiner, Outside Audit.

****

No.O.A. 247/1685
Office of the Accountant General
Bombay, 4th Oct. 1946

To

The Secretary to the Government of Bombay,
Public Works Department,
Bombay.

Subject:- The Byadgi Electric Supply Co.Ltd.
Examination and audit of the annual statement of accounts of - for the year ended 31-3-1945.

Sir,

I have the honour to forward herewith the audit report and the annual statement of accounts of the Byadgi Electric Supply Co.Ltd. for the year ended 31-3-1945.

Your obedient servant,

Asstt.Examiner, Outside Audit.

No.O.A.247/

Copy together with a copy of the audit report forwarded to the Electrical Engineer to the Government of Bombay.

3564/36/40445

238

El. Br. (1)

P.W.D.

Submitted.

2. The annual accounts of the Byadgi El. Supply Co, Ltd., for the year ended 31-3-46 and the Audit Report thereon may be shown u.o. to the El. Engr. & Govt. for remarks. PP. 213 & 231. PP 233-36

8/10/46

8/10/46.

u.o. to El. Engr & Govt. dt 9.-10-46

3564/36

40445

9-10-46

Below U.O.R.No. 3564/36/40445 dated the 9th October 1946 from Government in the Public Works Department.

====

No.L.A. 63/ 2902 of 1946.

Bombay 28th October 1946.

Returned with compliments.

2. The accounts of the company may be accepted and paras 2(a) and 4(b) of the Audit Report may be forwarded to the company for necessary action.

3. As regards para 3(b) of the report, no representation seems to have been made to this office in this connection. If no representation has also been received by Government, the company may be asked to explain in the matter.

Electrical Engineer to Govt.

H

3564/36
43671

El. Br. (1) P.L. 1)

Submitted with reference to the
p 238
d. n. dated the 8-10-46.

2. The representation refd to in para 3(6) p 233
of the audit report does not seem to have
been recd in this office. Before the
accounts are accepted as suggested by the
p 241
El. Engr. overleaf the draft put up may
issue if appd.

14-11-46

14/11/46.

CAO
14 EI 46

P. W. D.
File No. 3564/36 EL(W)
Serial No. 43671. 28/10.

EI (W) 28-10-46

D.S.

241 3564/36
43671

P. W. D.

No. 3564/36 - El.(1) B.C. 16th Nov. 1946

To,

S. A. Mavi Esqr.,
~~Proprietor Jamei Ratlam~~
Licensee, Byadgi Electric License,
Byadgi. Dist. Dharwar.

Subj:— Accounts for the year ended the 31-3-1945.

Dear Sir,

I am to enclose extract para 3(b) p.233 of the audit report on the accounts of your undertakings for the year ended the 31-3-45 and to request you to report the number and date of your letter in which you represented the matter to Govt. The number and date of the Govt. order if any in that respect may also be stated.

2. Extracts - paras 2(a) p233 and and 4(b) p235 of the said audit report are enclosed for your compliance.

Yours faithfully,

J.A. - Extracts paras 2(a) p233 3(b) p233 and 4(b) p235 of the audit report

Copy for information to
the A.G. B'bay (with reference to his letter no O.A. 241/1685 p234, dated the 4-10-46,
and
the Elec. Engr. to Govt. (with reference to his no. L.A. 63/2902 p.239, dated the 28-10-46.

J. S. Williams
19/11/46
11.S.

16-11-46
241
16/11/46.

243

N.B.:-Bills to be paid in Gadag only and it is understood that orders and payments asked or accepted by any of our Canvas[illegible] to be on behalf of our Gadag office. All disputes to be settled in Gadag Court only.

Proprietor S. A MANVI.

Licensed
ELECTRIC CONTRACTORS.

Suppliers of

ELECTRICAL ACCESSORIES
PUMPS,
MOTORS,
DYNAMOS,
SWITCHGEAR,
FITTINGS,
HEATERS,
LAMPS,
FANS

Stock

DOUBLE ROLLER GINS, SAWGINS & SUNDRIES, PIPES AND FITTINGS, FOR ALL REQUIREMENTS.

FILES, BOLTS, NUTS, OF ALL SIZES, STEAM GAUGE, GLASSES, RUBBER RINGS, ASBESTOS SHEETS AND ROPES.

All kinds of

AGRICULTURAL IMPLEMENTS C. I. RAILINGS & COIR MATTINGS.

MOTOR TYRES, TUBES & SPARES OF ALL MAKERS.

MANVI BROTHERS

(Sole Pro.:-S. A. MANVI.)

ELECTRIC LIGHT AND POWER SUPPLIERS,
Gadag-Betigeri, Byadgi and Ranibennur.

Tele { gram MANVI BROS. phone No. 4.

GADAG, 11-7-1946 19[illegible]

(India)

To

The Deputy Secretary, to the Government of Bomba[illegible]
Public Works Department, [illegible]

Subject;- War Cost Surcharges.

Sir,

We wish to place the following matter befor[illegible] Honour for your kind consideration.

Under Government P.W.D.No.6041/36 E.L. dated [illegible] 1943 we were levying Surcharge continueously at Byadgi [illegible] bennur & Haveri.

Under Government Letter No.6331/36.E.L.we we[illegible] asked not to levy surcharge from 15-8-1944 till it was [illegible] latter allowed by 29-1-1945.

We regret that we did exactly know the meaning [illegible] the orders and the surcharge was levied through out the [illegible] period.We now request that the levy of the surcharge duri[illegible] the above period may be sanctioned as a special case for [illegible] following reasons;-

1. The delay in submission of returns of War cost surchr[illegible] was due to the circumstances beyond our control.

ii. Our concerns at Byadgi Ranebennur,& Haveri are alread[illegible] at a heavy loss on the three companies in question fo[illegible] 1944-45 total Rs 9610-7-3.

Byadgi	Rs 4111-2-8
Ranebennur	Rs 2647-2-0
Haveri	" 2852-2-7
	Rs 9610-7-3

If we are asked to refund the surcharge it will mean a st[illegible] heavier loss to us.We therefore,pray that sanction to lev[illegible] of the surcharge may kindly be given. Yours faithfully

V.R.Bulla[illegible]

MANVI BROTHERS,

Electric Light & Power Suppliers, GADAG
Dist.- DHARWAR

Head Office : GADAG

Branches : RANEBENNUR, BYADGI & HAVERI.

Gadag 28th December 1946.

To,
The Deputy Secretary,
to the Government, of Bombay,
Public Works Department, Bombay.

Sub:- Account for the year ended 31st March, 1945.

Sir,

With reference to your letter No. 3564/36-El, 5715/36 and 5657/36 dated 16-11-1946, we here-with beg to enclose a true-copy of the letter addressed to yo-r honour, dated 11-7-1946, which please acknowledge.

Encl:-

Yours faithfully,
For Manvi Brothers
V.R. Bulla
MANAGER.

+ p. 183 of limited
case no II

⊕ p. 213 of limited
case no III

3564/36
53458

246

El. Br.(1) P. 2D

Acknowledged under No 3564/36-El.(1)
dated the 3 -1-47.

5564/36

53458.

Sl. Br (I). P.W.D.

Submitted with reference to the q. l. on p. 241 ante.

2. The letter on p. 243 ante was not need in this office. Further action on this request in that letter is however now being taken separately in file no. 6331/36 (3). No further action is necessary on these papers for the present beyond awaiting the decision on file no 6331/36(3). Thro. F.B.

Lgt 5/3/47. SAS.

cal 26/4/47 S.3

5/3/47

Await (1-4 ult) 5/3

No.6331/36(3)-El.(I). Public Works Department,
Bombay Castle, 10th March 1947.

From

The Deputy Secretary to the Government of Bombay,
Public Works Department.

To

S.A. Manvi, Esquire,
Licensee, Byadgi, Haveri and Ranebennur
Electric Licenses,
Gadag, District Dharwar.

Subject:- War Costs Surcharges.

Dear Sir,

With reference to your letter, dated the 28th December 1946, I am to state that yourletter, dated the 11th July 1946, requesting Government to confirm your action in levying surcharge during the period from the 15th August 1944 to the 28th January 1945 was not received in this office. Government has however now considered your request and I am to inform you that it is not possible to grant it. You should, therefore, refund to the consumers the surcharge recovered during the period under objection under intimation to Government.

Yours faithfully,

Sd/- D. N. Darawala,
For Deputy Secretary to the Government of Bombay,
Public Works Department.

D.A.-Nil.

Copy forwarded for information to:-
the Accountant General, Bombay,
the Electrical Engineer to Government,
with reference to Government Endorsements Nos. 3564/36-El.(I), 5715/36-El.(I) and 5657/36-El.(I), dated the 16th November 1946.

[redacted]KP/10-3-47.

STATEMENT FORM.

1. Company, etc, Byadgi Electric License 1937
2. Account for year ending 31-3-1946
3. Year of working. 7th Year
4. Motive power Oil Engines.

5. Total capital expenditure at end of year ..... Rs 49,310- 1-
(*not* capital of company)
6. Revenue from electric supply. ..... Rs 11,024-15-5
7. Revenue from meter rents and other sources ..... Rs 00,332- 5-7
(including interest on investments, if any).
8. Total working costs excluding depreciation (col. 11) but including income tax from net revenue account. ..... Rs ~~12,021~~ Rs 12,021- 9-11
9. Gross profit before providing for int rest, depreciation or reserve [cols 6 *plus* 7 -8]. Docs ..... Rs 00,334- 4-10
10. Interest [on debentures and loans] and special charges .....
11. Depreciation and reserve [for the year]. Rs001,869 1889-1-9
Writing off preliminary expenses included
12. Ditto per cent on col. 5. .....3.83
13. Financial result (col, 9—10 *plus* 11). ..... Rs 02,253- 6-7
14. Ditto per cent on col. 5 ..... 4.57
15. Units generated. 2773[illegible]
16. Units sold. 23130.0

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	1533-10-5	.884
18.	Oil. waste, water, engine room stores etc.	732-13-6	.422
19	Wages and salaries excluding management (generation, distribution and public lamps together).	2288-3-9	1.319
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	2233-6-2	1.286
21.	Rent, rates, and taxes.	120	.069

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 4832-11-1 2.785

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). 2169-12-9 1.250

(*Note.*—All working costs should go under one of these heads, but not capital eharges.)

23. Total working costs [cols. 17 to 22 added]. 13910-11-3 8.015

TECHNICAL DATA.

24. Kilowatts conneted to public lomps 3.69

25. Total consumers connected (number). 167

26. Total connections, kilowatts. 19.3

Note-Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load Both figures may be given) 27.1

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times 24 \times 365}$ 38.8 %

29. Plant capacity installed, kilowatts. 43.5 K.V.A.

30. Average price in annas obtained per unit (col. 6÷16). 7.63

31. Percentage of dividend paid per year.

32. The type and size of the generating plant with dates of installatfon thereof

One A.C.E.C.India Alternator No.39827 43.5 K.V.A. 3 Phase 50 Cycles 400 Volts 57 Amps 600 R.P.M.

33. The nature of the supply –

(*a*) Generation, voltage, frequency, etc. A.C.400/440 Volts 3 Phase 50 Cycles

(*b*) Distribution, voltage, frequency, etc. 400/230 Volts.

For Manvi Brothers
V.R. Bulla
MANAGER.

Byadgi

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[See Section 11 and Rule 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS.

For the year ending 31st December 19 / 31st Mareh 19 .

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No I.

Description of Capital.	Autho-rised by	No. of shares issued	Nominal amount of share	Called up per share.	Total paid up.	Issued not paid-up	Remain-ing un-issued.	Total amount autho-rised.
				Nil.				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent	At per cent	At per cent.	Total.		
1 Prns, Gadag				67064-2-7		
" " " " " Haveri				1932-5-0		
				68996.7.3		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II. 68996-7-7

Total Capital Received.

For Manvi Brothers

V. R. Bulle

MANAGER.

COMPANIES' ACCOUNTS.

NO. III - CAPITAL ACCOUNT.

Byadgi

For the year ending 31st December 19 / 31st March 19 . 46

Dr | Cr

	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to		Receipts up to end of previous year.	Received during the year	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of Ditto			
2. To lands including law charges incidental to acquisition.				By preferance shares of			
3. To buildings.	13851-13-1	46-8-0	13 -0-1				
4. To plant.	3955- 3-10	111-12-	4 , 5-13-10				
To mains	18714-15-0	62-0-0	18777-15-0				
6 To service connections	209- 5-0	826-11-7	1036- 0-7	By Debenture stock			
7 Switch-board etc	1500- 2-3	.....	1500- 2-3	By mortgages and bonds			
8 To meters and fees for certifying under the Act	834- 4-0	1066- 5-3	1900-9-3	By amounts received in anticipation of call			
9 To general stores	143- 7-4	918- 5-4	1061-12-8				
10 To special items (to be specified)				By other receipts (to be specified)			
1 Street light fitting	268-15-0	2-3-0	271- 2-0	Lanvi Bros Gadag	66647-4-8		
12 Furniture	51-12-0	.....	51-12-0	- Haveri	2583-9-5	...	67064-2-3 1972-5-0
13 Storage Tank	136- 4-0	410-14-0	547- 2-0				
14 To transformers							
15 Ladder	198-10-0	.....	198-10-0				
16							
17	45884-11-3						
		3445-6 -2	49310- 1-8				
Total expenditure			19686- 5-7				
To balance of Capital Account				For Lanvi Brothers V.R. Lanvi MANAGER.			
			68996- 7-3				68996- 7-

COMPANIES' ACCOUNTS.

Byadgi

NO IV- REVENUE ACCOUNT.

For the year ending ~~31st December 19~~ 31st March 1946.

Dr.			Cr.		
A,—Generation.			1. By sale of energy for lighting purposes		5795-14-0
1 To fuel	1533-10-5		2 By sale of energy for power purposes.		.....
2 To oil, waste, water and engine room stores	732-13-6		3. By sale of energy under special contracts.		271-0-0
3 To Proportion of salaries of engineers, superintendents and officers.	1188- 7-9		4 By public lighting.		2201-2-0
4 To wages and gratuities			5. By rental of meters and other apparatus on consumer's premises		434-0-0
5 To repairs and maintenance as follows:-			6 By rents receivable		
Buildings	2[illegible]-3-11		7 By transfer fees		
Plant	433-3-10		8. By service connections		105-0-0
To special items (to be specified).			Surcharge 9 By miscellaneous receipts from consumers.		2756-15-6
			Reconnection 10. By other items [to be specified].		22- 0-0
			11 Collection fee		63-12-0
		4187-15-5	12 Interest		7- 9-7
B —Distribution					11657- 5-1
1 To proportion of salaries of engineers, superintendents and officers	679-3 -0				
2. To wages and gratuities					
3. To repairs, maintenance and renewals of mains-	584-10-7				
4. To repairs, maintenance and renewals of transformers, etc.					
5 To repairs, maintenance and renewals of meters, switches, cut-outs	57- 0-0				
and other apparatus on consumer's premises.	302- 2-0	1623- 0-4			
		5810-15-9			

COMPANIES' ACCOUNTS.

NO. IV- REVENUE ACCOUNT--CONTD.

Byadgi

Dr.			Cr.
C.—Public lamps.		5810-15-9	
1. To attendance and repairs.	120-8-3		
2. To renewals, etc. . .	556-11-10	677- 4-1	
D.–Rents, rates and taxes.			
1. To rents payable. .	120-0-0		
2. To rates and taxes.		120-0-0	
E —Management expenses			
1. To Directors' remuneration	738-0-0		
2. To management . .	1025-7-6		
3 To general establishment charges.	2[illegible]6-3-7		
4 To Auditors of Company.			
5. To Auditor appointed under the provisions of the Act.	100-0-0		
		4835-11-1	
F —Law charges			
To law expenses			
		1174-14-11	
G —Depreciation			
Furniture	2- 9-6		
1. To depreciation in respect of leasehold works			
2. To depreciation in respect of buildings.	347- 7-3		
3 To depreciation on plant	754-15-3		
4. To depreciation on mains.	469-7 -3		
5. To depreciation on	112- 8-0		
6. To depreciation on meters.	95- 0-0		
7 To depreciation on general stores. Service	25-14-3		
& Ladder	13-12-0		
[illegible] Lime [illegible] tting	6-12-3		
10 Stores & Tent	54-11-3		
			1165[illegible]- 5-1
	[illegible]		

COMPANIES' ACCOUNTS.

Tyadgi

NO. IV- REVENUE ACCOUNT—CONTD

Dr 11740-14-11 Cr

G. Depreciation – contd.					11657-5-1
8. To depreciation in respect of any other items (to be specified).	1889-1-9	1889-1-9			
H —Special charges. Insurance	25-11-0				
To special items (to be specified).		25-11-0	Loss		1998-6-7
					13655-11-8
Total expenditure		13655-11-8			
Balance carried to net revenue					

Checked P. M.

For Manvi Brothers
V. R. Bulle
MANAGER.

V.—NET REVENUE ACCOUNT.

Dr Cr

To Balance from last account	8483-14-11	1. By balance from last account			
1. To interest on debentures accrued due to date		Less dividend paid			
2. To interest on mortgages and bonds accrued due to date		By amount carried to Reserve Fund.			
3. To interest on temporary loans accrued due to date.		2 By balance brought from Revenue Account (No IV).			
4. To dividend on preference stock.					
5. To Income-tax paid.	255-0-0	3. By interest on money at deposit.			
6. To balance applicable to dividend on ordinary stock or shares.		By Balance carried to Balance account Net			10737-5-6
7 Balance from Revenue (no. iv)	1998-6-7				
	10737-5-6				10737-5-6

For Manvi Brothers
V. R. Bulle
MANAGER.

COMPANIES' ACCOUNTS.

Byadgi

NO VI-RESERVE FUND ACCOUNT.

Dr.		Cr.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance of next account.		2. By amount brought form Net Revenue Account.	
		3. By interest on amount invested.	
	Nil	[Description of investments to be specified]	

VII.—DEPRECIATION FUND ACCOUNT.

Dr.		Cr.	
To balance	12910-9-1	1. By Balance from last account	11021-7-4
		2. By interest on investments.	
		3. By amount brought from Revenue Account (see No. IV G.),	1889-1-8
		[Description of investments to be specified)	
	12910-9-1		12910-9-1

For Munro [illegible]

V. R. Bulla

MANAGER.

COMPANIES' ACCOUNTS.

NO VIII-GENERAL BALANCE SHEET.

Byadgi

Dr.			Cr.
Liabilities		*Assets*	
1. To capital account: amount received as per Account No. III.	8996- 7-3	1. By capital account: amount expended for works as per Account No. III	49310- 1-8
2. To sundry creditors due on construction of plant and machinery, fuel, stores. etc.		2 By stores on hand	2497- 0-0
3 To sundry creditors on open accounts.	2746-15-8	3 By sundry debtors	20223- 5-2
4 To net revenue account : balance at credit thereof.		4. By preliminary expenses awaiting adjustment.	
5. To reserve fund account balance at credit thereof		5. By securities as held [cost price]	
		6 By special items(to be specified)	
		7. By cash at bankers . .	923-15-3
6 To depreciation fund account	12910- 9-1	8. By cash on hand . .	1598-11-11
7. To special items [to be specified]		9 By Balance *at debit of Net Rev. Ale. (Loss)*	10737- 5-6
8 Consumers Deposit	381- 7-6		
9 Loan for Income Tax	255- 0-0		
Total	85290-7-6	Total.	85290-7-6

For Manvi Textiles

V. R. Bulla

MANAGER.

COMPANIES ACCOUNTS

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts
	Public lamps.	By special contract	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	01	11	12	13	14
27769	7346.6	719.3	15065	N11	23130-9	4030	608.1	27160.9	6.39	167	19.3	43.5 K.V.A.	27.1

* Where the undertaking supplies power to tramways the units sold the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kilowatts connected exclusive of the tramway should first be ascertained then the kilowatts connected to toe tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

For [illegible]

U. R. Rees
MANAGER.

Report on the Examination and audit of the Annual statements of accounts prescribed under the Indian Electricity Rules 1937, of the Byadgi Electric License 1937 for the year 1945-46.

=======

~~No.O.A./~~
~~OFFICE OF THE ACCOUNTANT GENERAL~~
~~Bombay, the~~ ~~September 1947.~~

The examination and audit of the annual statements of accounts of the Byadgi License for the year 1945-46 was carried out at the office of the Licensee at Gadag.

The statements of accounts I & IX and the statement of Financial and Technical Data are appended to this report.

2. Statement No.II - Loan Capital:

A sum of Rs.1932-5-0 was loaned to the concern by the Haveri E.S. undertaking during the year and a sum of Rs.2583-2-5 out of the loan of Rs.69647-4-8 taken in the past from the Gadag E.S.Co. was returned to it. The loan capital at the close of the year stood at Rs.68996-7-3.

3. Statement No.III - Capital Account:

(a) Separation of expenditure upto 31-3-1940 under 'mains' 'service connections' and 'maintenance of Plant' list were suggested in the previous reports. Compliance of the suggestion is still awaited. The Company may please be asked to expedite.

(b) The capital cost per K.V.A. of plant ~~is~~ installed works out to about Rs.1191.

(c) The percentage of turnover to the total capital expenditure comes to 23.6 as against 21.5 for the previous year.

4. Statement IV - Revenue Account:

(a) The receipts from the sale of energy and other sources together with the units sold to the different classes of consumers, and the price realised per unit sold for the years 1944-45 and 1945-46 are compared below:-

Items	1944-45 Units sold	1944-45 Amount Rs.	1944-45 Price per unit realised in Rs.	1945-46 Unit sold	1945-46 Amount Rs.	1945-46 Price per unit realised in Rs.
Sale of Energy for						
1. Lighting	12627	6553	8.30	15065	7729	8.20
2. Special contracts (fixed Rates)	660	333	8.07	719	361	~~8.29~~ 8.03
3. Public Lights.	6791	2547	6.00	7346	2935	6.39
Total ..	20078	9433	7.52	23130	11025	7.63
Meter Rents		408			434	
Misc.Receipts		12			198	
Total ..		9853			11657	

(b) Government have since disallowed levy of surcharge (vide their P.W.D.letter No.6331/36 (3).E1(1) dated 10.3.47) by the undertaking for the period from 15.8.1944 to 29.1.45. The refund to the consumers of the collections made for that period is still awaited.

(c) The slight increase in realisation per unit under Public lamps is due to a fresh agreement entered into with the Municipa-lity providing for a levy of charges for a monthly minimum of 145 hours.

5. Statement IV - Working expenses:

(a) The working expenses excluding depreciation and interest and the cost per Unit generated for the years 1944-45 and 1945-46 are compared below:-

Items	1944-45 Amount Rs.	1944-45 Cost per unit generated in As.	1945-46 Amount Rs.	1945-46 Cost per unit generated in As.
1. Fuel	1815	23	1534	.88
2. Oil, Waste etc.	1315	39	733	.42
3. wages & salaries (excluding management)	1862	26	2288	1.32
4. Repairs & maintenance	1150	78	2233	1.29
5. Rent Rates & taxes	120	08	120	.07
6. Management & general Estt. charges.	5934	4.01	4833	2.79
	12196	8.25	11741	6.77
Units generated	23670		27769	

(b) The fall under 'Fuel' & Oil, waste etc.' is due to less consumption of oil etc. as the machines were repaired. These repairs account for the increase under 'Repairs and Maintenance'
(c) The decrease in expenditure under 'Management' is due to ~~less~~ less expenses on movement of skilled labour.

6. Statement VII - Depreciation Fund Account:
The balance at the credit of the Fund was Rs.12911 at the close of the year representing 26.2% of the depreciable assets of the Company in its 7th year of working.

7. Statement IX - Units Generated sold etc.
The percentages of units used on works and those lost in transmission work out to 14.51 and 2.19 respectively as against 12.83 and 2.34 in the last year.

8. General:

As the correct capital expenditure incurred has not yet been fully established, correct calculation of the working results for 1945-46 according to the method adopted by the advisory Committee cannot be made. In this connection para 3(a) above may be seen.

(V.L.Sathe)
Examiner, Outside Audit.

p/6/9

2-13

No.O.A.1900

Office of the Accountant General,
Bombay, 29-9-47.

To

The Secretary to the Government of Bombay,
Public Works Department, Bombay.

SUBJECT:- The Byadgi Electric License 1937:
Examination and audit of the annual statements of accounts of - for the year 1945-46.

Sir,

I have the honour to forward the audit report and the annual statements of accounts of the Byadgi Electric License 1937 for the year 1945-46.

P- 269

2. Extract paragraphs 3(a) and 4(b) of the report may ~~be~~ please be forwarded to the Management for information and necessary action.

Your obedient servant,

(V.L.Sathe.)
Examiner, Outside Audit.

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No.O.A./

Copy together with a copy of the audit report, forwarded to:

1. The Electrical Engineer to the Government.
2. The Senior Auditor (S.G.K.)

SOCIAL No. 41482

[illegible]

[illegible]

[illegible]

[illegible]

3564/36

41425

P.W.D.

El. Br.

Submitted.

2. The audit report and the P-269-71 statements of accounts of the Byadgi Electric License for the year 1945-46 P-251-68 may be referred u.o. to the El. Engr. to Govt. for favour of remarks, if any.

(15 11-47)

14/10/47

15/10/47

15/10

S.A.S.

M.D.

u.o. [illegible] 15-10-47

Below U.O.R.No. 3564/36/41425 dat the 15th October 1947 from Government in the Public Works Department.

====

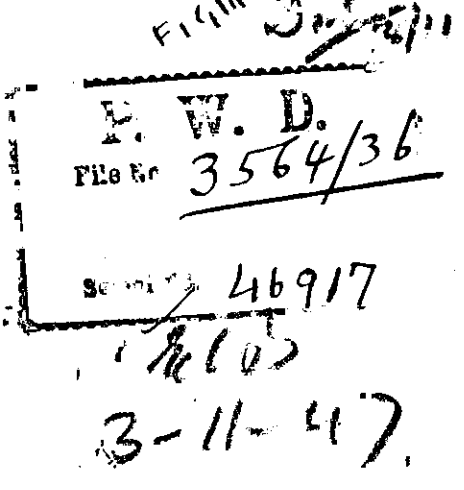
No:L & 64/ 2545 of 1947-48

Bombay 3rd November 1947

Returned with compliments.

2. The accounts of the company may be accepted and extract paras 3(a) and 4(b) of the report may be forwarded to the company for early compliance.

for Electrical Engineer to Govt.


E. W. D.
File No. 3564/36
46917
3-11-47

3564/36
46917

No. 3564/36-El. P.W.D.

Bc., 15th Nov. 1947.

To

S.A. Manvi, Esqr.,
Licensee, Byadgi Electric License,
Gadag, Dist. Dharwar.

Subject- Accounts of the Byadgi El. License for the year 1945-46.

Dear Sir,

I am directed to forward herewith extract paras P-269 3(a) and P-269 4(b) of the audit report in respect of the accounts mentioned above for your compliance at an early date.

Yours faithfully.

D.A. P.269 Extract paras.

Copy forwarded for information to the A.G., Bombay, with reference to his letter No. O.A. 1900, P-273 of the 29-9-47.

The El. Engr. to Govt. with reference to his No LA./60/2545, of the 3/11/47.

on 17/11/47

10/11/47

11/11/47

S.A.S

Accountant (15-1-48)
18/11/47

27/3

3564/36/46917

No 3564/36-El.

P. W. D.

BC: ~~Hubli~~ 2nd April 1948

To S.A. Ranvi Esq.,
Licensee, Byadgi El. License,
Gadag, Dist Dharwar.

Subject:— Accts of the Byadgi El. License for the year 1945-46.

Dear Sir,

I am directed to invite your attention to G.L. No. 3564/36-El., dt. the 15-11-1947, and to request you to state the action taken by you on the audit ~~of~~ Nil objections.

Yours faithfully,

3/4/48 and 3/4.

1/4/48

3564/36.
46917

No. 3564/36-El. P.W.D.

Bc., 19th May 48

To

S. A. Vanvi Esqr.,
Licensee, Byadgi El. Licence,
Gadag, Dist. Dharwar.

Subject:- Accts. of the Byadgi El. Licence
for the year 1945-1946.

Dear Sir,

I am directed to invite your attention to C.L. No. 3564/36-El, dt. the 15-11-1947, & the subsequent reminder dt. the 2-4-1948, & to request the favour of an early reply. Yrs faithfully,

18/5/48

17/5/48

3564/36

P.W.D

El. Br. (I).

Resubmitted.

2. The statements of accts. of the Byadgi El. License for the two years 1947 and 1948 have been received and are being dealt with in file No. 991/48. It will be seen at the time of submission whether the audit objections raised in the G.L. at p. 279 ante have been complied with. No further action on the letter is therefore necy.

Noted for.
Sec
21/2/50

Record.

18/2/50
20

This may be put up with
file 991/48 when it is submitted.

Sd/-

Sd/-
20/2